

ANNUAL REPORT
OF THE
AUDITOR OF STATE

OF THE
STATE OF INDIANA
FOR THE FISCAL YEAR ENDING

JUNE 30, 1982
BOOK I



CHARLES D. LOOS
AUDITOR OF STATE

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal	ix
Charts	x

FINANCIAL SECTION

Auditor's Report	xi
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GENERAL PURPOSE FINANCIAL STATEMENTS

(Combined Statements—Overview)	
Combined Balance Sheet—All Fund Types	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance—All Governmental Fund Types and Expendable Trust Funds	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual—All Governmental Fund Types	5
Combined Statement of Revenues, Expenses and Changes in Retained Earnings—Fund Balance—All Proprietary Fund Types and Similar Trust Funds	6
Combined Statement of Changes in Financial Position—all Proprietary Fund Types and Similar Trust Funds	7
Notes to the Financial Statements	8

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

General Fund	
Balance Sheet—General Fund	19
Statement of Revenues, Expenditures and Changes in Fund Balances—General Fund	20
Statement of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—General Fund	21
Analysis of Undesignated Fund Balance—General Fund	22
Special Revenue Funds	
Combining Balance Sheet—All Special Revenue Funds	25
Combining Statement of Revenues, Expenditures and Changes in Fund Balances—All Special Revenue Funds	34
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—All Special Revenue Funds	43
Capital Projects Funds	
Combining Balance Sheet—All Capital Projects Funds	59
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—All Capital Projects Funds	60
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—All Capital Projects Funds	61
Enterprise Fund	
Balance Sheet—Enterprise Fund	65
Statement of Revenues, Expenditures and Changes in Retained Earnings—Enterprise Fund	66
Statement of Changes in Financial Position—Enterprise Fund	67

Internal Service Funds

Combining Balance Sheet—All Internal Service Funds	71
Combining Statement of Revenues, Expenses and Changes in Retained Earnings—All Internal Service Funds	72
Combining Statement of Changes in Financial Position—All Internal Service Funds	73

Pension Trust Funds

Combining Balance Sheet—All Pension Trust Funds	77
Combining Statement of Revenues, Expenditures, Expenses and Changes in Fund Balance—All Pension Trust Funds	78
Combining Statement of Changes in Financial Position—All Pension Trust Funds	79

Expendable Trust and Agency Funds

Combining Balance Sheet—All Expendable Trust and Agency Funds	83
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—All Expendable Trust and Agency Funds	87

Non-Expendable Trust Funds

Combining Balance Sheet—All Non-Expendable Trust Funds	93
Combining Statement of Revenues, Expenditures and Changes in Fund Balance—All Non-Expendable Trust Funds	94
Combining Statement of Changes in Financial Position	95

STATISTICAL TABLES

Ten Year State Schedules

Expenditures by Function—Last Ten Fiscal Years—All Governmental Fund Types	100
Cash Statement—Last Ten Fiscal Years—All Funds	100
Revenues by Source—Last Nine Fiscal Years—All Governmental Fund Types	101
Tax Revenues by Source—Last Nine Fiscal Years—All Governmental Fund Types	101
Demographic Statistics	102

Ten Year County Schedules

Property Tax Levies by County—Last Ten Calendar Years	105
Assessed Value of Taxable Property By County—Last Ten Calendar Years	107

**INTRODUCTORY
SECTION**

November 30, 1982

The Honorable Robert D. Orr, Governor
and
The General Assembly of the State of Indiana
and
The Taxpayers of the State of Indiana

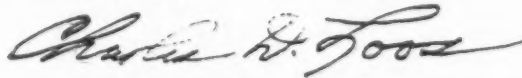
The Auditor's office is completing the fourth year of service. As most know we have improved many areas in the centralized accounting system. The Fixed Asset Inventory was a major project which is now near completion. Unfortunately it was not close enough to be done on the June 30 deadline to be considered by the State Board of Accounts.

Internal controls have been improved to tighten up our disbursing functions. The Board of Accounts Data Processing Audit group has reviewed the major systems and recommended improvements. We are complying with their suggestions where feasible on the short run. Some of the other items will require additional appropriations from the legislature.

The financial statements were prepared in accordance with "Governmental Accounting Auditing and Financial Reporting" as established by the Municipal Finance Officers Association. Our main problem is still dealing with the entity question. The universities have their own accounting systems. The Board of Accounts on an annual basis performs the audits. Due to timing problems, we are unable to include the information with this annual report. Until these and other situations are resolved, we will be unable to satisfy the entity definition.

We have accepted the opinion rendered by the State Board of Accounts. The present management team and myself wish to express our thanks to the people of this great State for the assistance they gave during this administration. We have made many new friends and are proud to serve each and everyone.

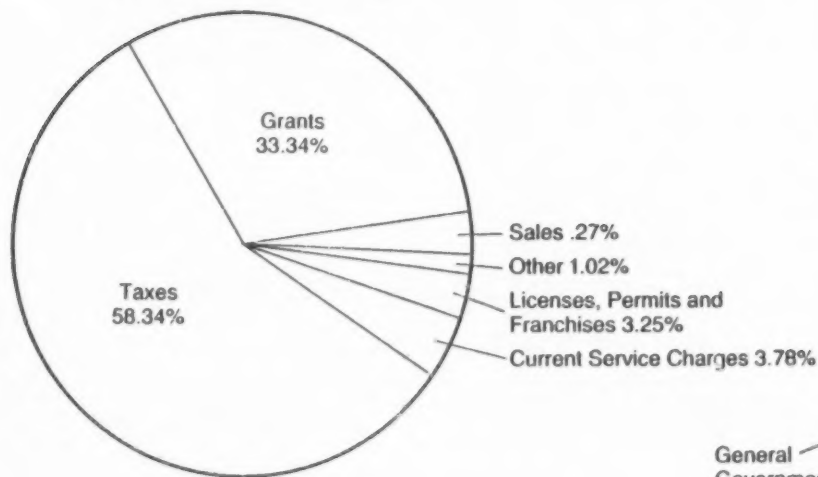
Sincerely,

A handwritten signature in dark ink, appearing to read "Charles D. Loos". The signature is fluid and cursive, with a long horizontal stroke at the end.

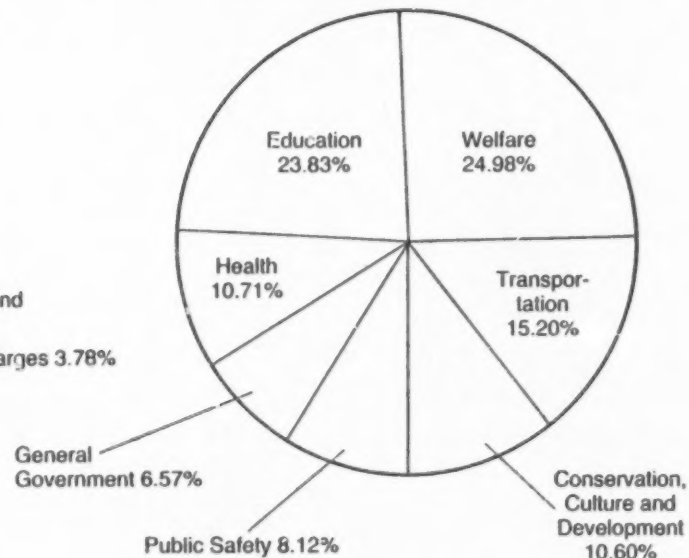
Charles D. Loos
Auditor of State

**STATE OF INDIANA
GRAPHIC PRESENTATION OF REVENUES AND
EXPENDITURES OF ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1982**

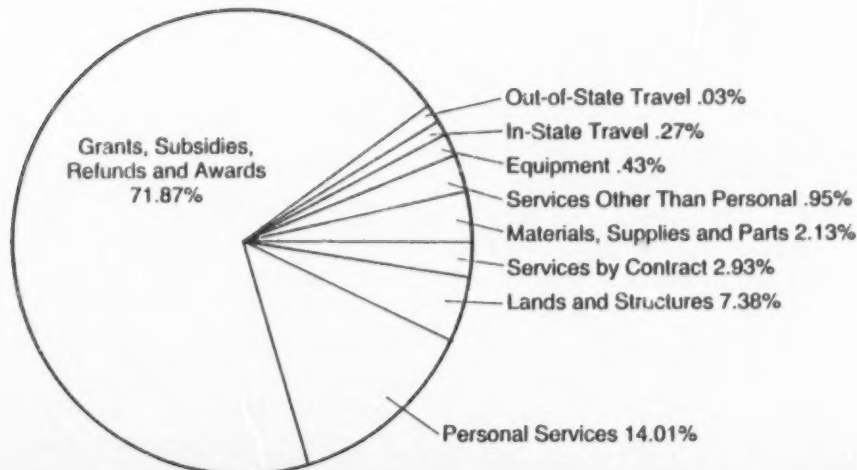
REVENUES BY SOURCE



EXPENDITURES BY FUNCTION



EXPENDITURES BY OBJECT

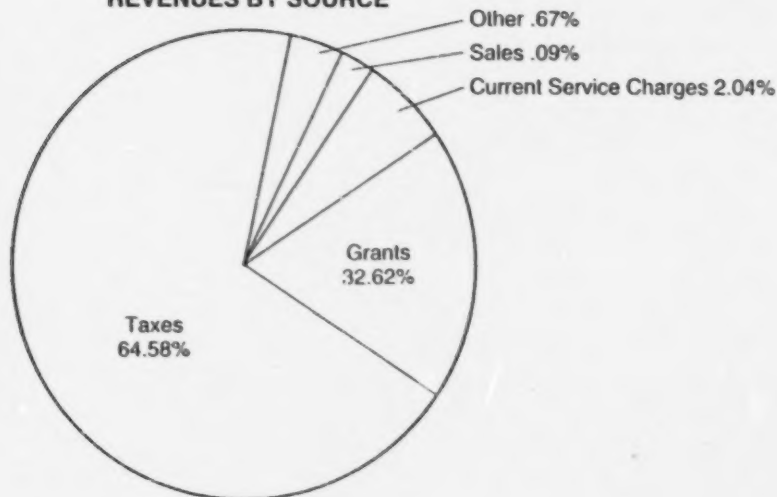


(1) Expenditures by Object
Percentages are based on
figures before adjustments.

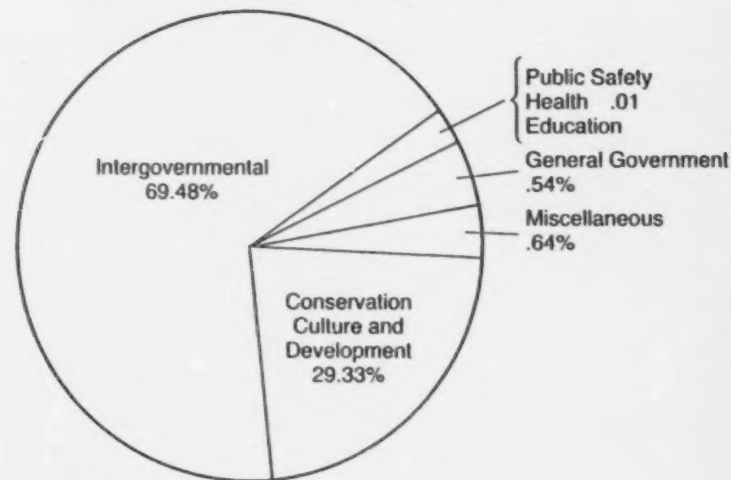
(2) Percentages are rounded to
the nearest hundredth.

STATE OF INDIANA
GRAPHIC PRESENTATION OF REVENUES AND
EXPENDITURES OF ALL EXPENDABLE TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

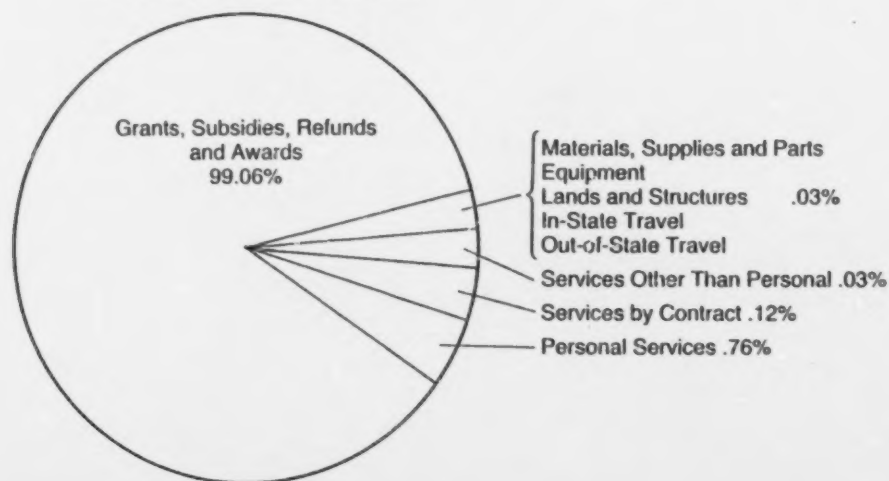
REVENUES BY SOURCE



EXPENDITURES BY FUNCTION



EXPENDITURES BY OBJECT



(1) Expenditures by Object
 Percentages are based on
 figures before adjustments.

(2) Percentages are rounded to
 the nearest hundredth.

**FINANCIAL
SECTION**

AUDITOR'S REPORT

The Honorable Robert D. Orr, Governor
and
The Legislative Council of the
General Assembly of the State of Indiana

We have examined the combined financial statements of the various funds of the State of Indiana and its combining and individual fund financial statements as of June 30, 1982, as listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As disclosed in Note A to the financial statements, the State of Indiana's computerized General Fixed Asset Account Group is not yet fully operational. Due to this factor the General Fixed Asset Account Group was not examined by us and we accordingly express no opinion thereon.

In our opinion, except for the General Fixed Asset Account Group, on which we express no opinion, the aforementioned financial statements present fairly the financial position of the various funds of the State of Indiana at June 30, 1982, and the results of operations of such funds, and the changes in financial position of the Proprietary Type Funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change from the modified accrual to the full accrual basis of accounting for all Nonexpendable Trust Funds, as explained in Note A to the financial statements, with which we concur.

The accompanying supplemental schedules and related information are presented as additional analytical data, and no opinion is expressed thereon.

STATE BOARD OF ACCOUNTS

December 17, 1982

**GENERAL PURPOSE FINANCIAL
STATEMENTS
(Combined Statements — Overview)**

**STATE OF INDIANA
COMBINED BALANCE SHEET
ALL FUND TYPES
June 30, 1982**

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Pension Trust	Expendable Trust and Agency	Nonexpendable Trust	
ASSETS									
Cash	\$ 149,767,299.13	\$ 234,668,250.00	\$ 97,554,128.30	\$ 713,819.55	\$ 4,421,504.02	\$ 1,566,219.29	\$ 65,093,720.16	\$ 36,661.04	\$ 553,821,601.49
Cash with S.D.O. Officer	27,650.00	5,720.00							33,370.00
Investments	67,428,104.12	81,293,754.15	3,993,000.00			189,750,300.00	143,828,344.77	77,529,598.53	563,823,101.57
Receivables:									
Accounts	1,947,038.67		33,039.00		1,471,622.21				3,451,699.88
Grants	414,708.16	15,954,276.05							16,368,984.21
Benefit Overpayments						2,467.60			2,467.60
Member Contributions						18,794,260.40			18,794,260.40
Employer Contributions						13,784,039.47			13,784,039.47
Investment Interest						38,131,208.07			38,131,208.07
Administrative Cost Reimbursement						438,544.24			438,544.24
Port Commission and Toll Road Commission Reimbursement						29,494.23			29,494.23
Member Loans						4,886,943.18			4,886,943.18
Loans		32,000,000.00							32,000,000.00
Inventory					5,203,478.49				5,203,478.49
Prepaid Expenses					30,476.13	31.25			30,507.38
Deposits	3,275.00	7,150.00							10,425.00
Due from Other Funds/Governments	37,524,167.75		500,000.00	688,164.51			12,604,462.94	68,064,229.45	120,381,024.65
School Funds Advanced to Counties								611.92	611.92
Long-Term Investments (at amortized cost)						1,518,845,252.20			1,518,845,252.20
Advanced to Internal Service Funds	1,697,741.21								1,697,741.21
Land, Buildings, and Improvements				13,392,441.76	1,117,283.00				14,509,724.76
Accumulated Depreciation—Land, Buildings, and Improvements				(4,749,766.96)	(578,037.61)				(5,327,804.57)
Furniture, Fixtures, and Equipment				256,096.20	3,381,582.43	83,878.38			3,721,557.01
Accumulated Depreciation—Furniture, Fixtures, and Equipment				(23,342.96)	(1,834,570.43)	(68,861.23)			(1,926,774.62)
Vehicles				7,466.00	5,841,732.76				5,849,198.76
Accumulated Depreciation—Vehicles				(2,986.40)	(1,737,664.43)				(1,740,650.83)
Rental Equipment					42,157.82				42,157.82
Accumulated Depreciation—Rental Equipment					(36,011.51)				(36,011.51)
Livestock					667,390.00				667,390.00
Total Assets	\$ 258,809,984.04	\$ 363,929,150.20	\$ 102,080,167.30	\$ 10,281,891.70	\$ 17,990,942.88	\$ 1,786,243,777.08	\$ 221,526,527.87	\$ 146,631,100.94	\$ 2,907,193,542.01

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Pension Trust	Expendable Trust and Agency	Nonexpendable Trust	
LIABILITIES AND FUND EQUITY									
Liabilities:									
Salaries Payable	\$ 17,162,329.56	\$ 13,236,717.92	\$ 24,389.74	\$ 31,082.37	\$ 177,939.81		\$ 2,149,194.07		\$ 32,781,653.47
Vouchers Payable	4,645,680.45	2,773,176.89	1,283,370.61		1,097,465.87		53,481.53		9,853,135.35
Accounts Payable		131,226.71				1,950,736.23	6,886,850.58		8,968,813.52
Accrued Benefits Payable						8,299,838.42			8,299,838.42
Tax Refunds Payable	23,337,283.80								23,337,283.80
Deferred Revenue					64,471.66				64,471.66
Due to Other Funds/Governments		500,000.00	3,346,562.69		337,799.94				4,184,362.63
Revenue Bonds Outstanding				185,000.00					185,000.00
Advance from Other Funds/Governments				7,613,753.32					7,613,753.32
Total Liabilities	45,145,293.81	16,641,121.52	4,654,283.04	7,829,835.69	1,677,677.28	10,250,574.65	9,089,526.18	.00	96,288,312.17
Fund Equity:									
Contributed Capital					2,572,688.00				2,572,688.00
Retained Earnings				2,452,056.01	13,740,577.60				16,192,633.61
Fund Balances:									
Reserved for Long Term Receivables	27,871,122.12		500,000.00						28,371,122.12
Reserved for Loans to Local Governments	12,025,006.87								12,025,006.87
Reserved for Tuition Support	120,000,000.00								120,000,000.00
Reserved for County Adjusted Gross Income Tax	72,428,104.62								72,428,104.62
Reserved for Encumbrances	5,562,068.96	142,305,996.10	11,726,856.82				813,984.86		160,408,906.74
Member Reserve						741,233,687.66			741,233,687.66
Employer Reserve						2,500,145,494.44			2,500,145,494.44
Benefit Reserve						1,371,319,256.78			1,371,319,256.78
Undistributed Investment Income Reserve						(178,072.45)			(178,072.45)
Unreserved:									
Designated for Appropriations	11,317,996.56	109,591,952.98	44,994,991.60				1,251,832.49		167,156,773.63
Designated for Allotments		76,747,636.93	29,111,727.52				53,477,001.56	36,661.04	159,373,027.05
Undesignated	(35,539,608.90)	18,642,442.67	11,092,308.32			(2,836,527,164.00)	156,894,182.78	146,594,439.90	(2,538,843,399.23)
Total Fund Equity	213,664,690.23	347,288,028.68	97,425,884.26	2,452,056.01	16,313,265.60	1,775,993,202.43	212,437,001.69	146,631,100.94	2,812,205,229.84
Total Liabilities and Fund Equity	\$ 258,809,984.04	\$ 363,929,150.20	\$ 102,080,167.30	\$ 10,281,891.70	\$ 17,990,942.88	\$ 1,786,243,777.08	\$ 221,526,527.87	\$ 146,631,100.94	\$ 2,907,493,542.01

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES, AND EXPENDABLE TRUST FUNDS
Fiscal Year Ended June 30, 1982

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust and Agency	
Revenues:					
Taxes	\$1,914,781,126.79	\$ 478,885,355.14	\$ 15,799,581.14	\$ 881,003,781.16	\$3,290,469,844.23
Licenses, Permits, Franchises	14,072,767.23	119,953,965.53			134,026,732.76
Current Service Charges	99,365,384.65	40,979,491.16	15,899,831.04	27,774,154.10	184,018,860.95
Sales	6,615,299.92	4,440,804.43	20.00	1,270,170.61	12,326,294.96
Grants	44,035,869.03	1,306,872,119.12	26,160,570.29	444,969,307.25	1,822,637,865.69
Other	3,572,713.18	38,450,280.84	31,159.12	9,084,181.76	51,138,334.90
Total Revenues	2,062,443,160.80	1,989,582,016.22	57,891,161.59	1,364,101,594.88	5,494,017,933.49
Expenditures:					
General Government	119,503,558.99	57,459,703.96	2,137,470.89	12,810,997.31	191,911,731.15
Public Safety	94,827,038.52	114,580,338.88	12,006,429.30	71,912.46	221,487,719.16
Transportation	7,390,956.20	408,187,104.33	817,311.03		414,395,371.56
Health	172,014,818.33	83,745,112.44	36,294,442.76	13,736.00	292,068,109.53
Welfare	34,852,273.07	646,389,696.69			681,241,969.76
Conservation, Culture and Development	17,062,504.27	253,389,096.91	18,643,930.04	695,982,918.48	985,078,449.70
Education	483,614,818.31	163,212,367.74	2,902,806.00	235,000.00	649,964,992.05
Intergovernment				1,648,456,682.13	1,648,456,682.13
Miscellaneous				15,072,365.12	15,072,365.12
Total Expenditures	829,265,967.69	1,724,963,426.95	72,804,390.02	2,372,643,611.50	5,099,677,390.16
Excess of Revenues Over (Under)					
Expenditures	1,153,177,193.11	264,618,595.27	(14,913,228.43)	(1,008,542,016.62)	394,340,543.33
Other Financing Sources (Uses):					
Operating Transfers In		223,058,829.46	33,686,758.39	1,653,081,470.37	1,909,827,058.22
Operating Transfers Out	1,224,890,540.13	504,016,208.73	43,755,956.45	752,361,222.68	2,525,023,927.99
Total Other Financing Sources (Uses)	(1,224,890,540.13)	(280,957,379.27)	(10,069,198.06)	900,720,247.69	(615,196,869.77)
Excess of Revenues and Other					
Sources Over (Under) Expenditures					
and Other Uses	(71,713,347.02)	(16,338,784.00)	(24,982,426.49)	(107,821,768.93)	(220,856,326.44)
Fund Balance—July 1, 1981	285,330,037.25	363,626,812.68	122,456,310.75	320,258,770.62	1,091,671,931.30
Prior Period Adjustment (See Note C)	48,000.00		(48,000.00)		.00
Adjusted Fund Balance—July 1, 1981	285,378,037.25	363,626,812.68	122,408,310.75	320,258,770.62	1,091,671,931.30
Fund Balance—June 30, 1982	\$ 213,664,690.23	\$ 347,288,028.68	\$ 97,425,884.26	\$ 212,437,001.69	\$ 870,815,604.86

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	General Fund			Special Revenue Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$1,960,117,000.00	\$1,963,242,336.88	\$ 3,125,336.88						
Licenses, Permits, Franchises	10,510,000.00	14,072,767.23	3,562,767.23						
Current Service Charges	72,220,000.00	99,244,590.39	27,024,590.39						
Sales	6,405,000.00	6,615,299.92	210,299.92						
Grants	16,010,000.00	41,108,152.39	28,098,152.39						
Other	9,738,000.00	183,594,599.02	173,856,599.02						
Total Revenues	2,075,000,000.00	2,310,877,745.83	235,877,745.83						
Expenditures:									
General Government	388,013,803.98	342,743,537.29	45,270,266.69	\$ 666,208,474.57	\$ 635,992,283.57	\$ 30,216,191.00	\$ 13,198,527.14	\$ 2,190,869.81	\$ 11,007,657.33
Public Safety	105,039,129.39	102,741,592.14	2,297,537.25	147,911,177.08	136,765,265.08	11,145,912.00	37,788,404.93	16,889,707.01	20,898,697.92
Transportation	610,254.82	379,365.53	230,889.29	650,458,903.07	535,716,753.71	114,742,149.36	1,624,104.16	816,059.49	808,044.67
Health	182,714,528.71	181,115,293.12	1,599,235.59	99,676,073.37	94,591,778.75	5,084,254.62	45,353,863.90	40,113,488.51	5,240,375.39
Welfare	34,965,575.77	34,965,575.77		646,785,558.00	646,512,375.72	273,182.28			
Conservation, Culture and Development	23,426,295.57	18,198,641.13	5,227,654.44	320,009,285.93	297,660,034.73	22,349,251.20	24,769,427.22	23,092,936.78	1,676,490.44
Educational	506,245,452.55	506,068,439.11	177,013.44	172,207,207.58	167,344,754.38	4,862,453.20	2,927,806.00	2,902,806.00	25,000.00
Total Expenditures	1,241,015,040.79	1,186,212,444.09	54,802,596.70	2,703,256,639.60	2,514,583,245.94	188,673,393.66	125,662,133.35	86,005,967.60	39,656,265.75
Excess of Revenues Over (Under) Expenditures	833,984,959.21	1,124,665,301.74	290,680,342.53						
Other Financing Sources (Uses):									
Operating Transfers in (Out)		(1,119,419,124.21)	(1,119,419,124.21)						
Total Other Financing Sources (Uses)	00	(1,119,419,124.21)	(1,119,419,124.21)						
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	833,984,959.21	5,246,177.53	(828,738,781.68)						
Fund Balance—July 1, 1981	360,245,953.70	360,245,953.70	00						
Fund Balance—June 30, 1982	\$1,194,230,912.91	\$ 365,492,131.23	\$ (828,738,781.68)						

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
Fiscal Year Ended June 30, 1982

	Proprietary Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Nonexpendable Trust	
Operating Revenues:					
Toll Receipts	\$ 1,440,150.42	\$	\$	\$	\$ 1,440,150.42
Sales		13,400,107.63			13,400,107.63
Charges for Services		229,927.97		8,784,460.66	9,014,388.63
Rental Income		1,641,318.19			1,641,318.19
Member Contributions			79,550,481.42		79,550,481.42
Employer Contributions			214,359,824.78		214,359,824.78
Interest Income on Member Loans			343,107.67		343,107.67
Investment Income			185,150,613.72		185,150,613.72
Miscellaneous Receipts			743,247.21		743,247.21
Total Operating Revenues	1,440,150.42	15,271,353.79	480,147,274.80	8,784,460.66	505,643,239.67
Cost of Sales		5,493,159.56			5,493,159.56
Gross Margin	1,440,150.42	9,778,194.23	480,147,274.80	8,784,460.66	500,150,080.11
Operating Expenses:					
Personal Services	533,995.50	2,835,248.99			3,369,244.49
Services Other Than Personal	19,349.94	3,703,646.15			3,722,996.09
Services By Contract	259,662.22	698,611.44			958,273.66
Materials, Parts and Supplies	10,151.88	1,601,019.44			1,611,171.32
Expendable Land and Structures	48,464.32				48,464.32
Expendable Equipment		63,787.05			63,787.05
Grants, Subsidies and Awards	14,076.65				14,076.65
Travel	3,959.05	28,991.25			32,950.30
Benefit Payments			163,810,501.93		163,810,501.93
Disability Payments			4,800,863.92		4,800,863.92
Withdrawal Refunds			19,474,184.79		19,474,184.79
Death Settlements			377,879.79		377,879.79
Group Life Insurance Premiums			105,133.00		105,133.00
Medical Expense Reimbursement			81,343.04		81,343.04
Administrative Expenses			2,397,988.23		2,397,988.23
Depreciation	279,245.87	1,216,265.97	4,430.54		1,499,942.38
Other Expenses		2,603.64	13,837.01		16,440.65
Loss on Sale of Investments			33,501,077.91		33,501,077.91
Total Operating Expenses	1,168,905.43	10,150,173.93	224,567,240.16	00	235,886,319.52
Operating Income (Loss)	271,244.99	(371,979.70)	255,580,034.64	8,784,460.66	264,263,760.59
Non-Operating Revenues (Expenses):					
Interest Income	83,354.47				83,354.47
Interest Expense	(15,575.23)				(15,575.23)
Lease of Land		45,111.30			45,111.30
Other		30,193.11			30,193.11
Total Non-Operating Revenues (Expenses)	67,779.24	75,304.41	00	00	143,083.65
Income (Loss) Before Operating Transfers and Disposition of Equipment	339,024.23	(296,675.29)	255,580,034.64	8,784,460.66	264,406,844.24
Net Operating Transfers In				5,219,781.96	5,219,781.96
Net Loss on Disposition of Equipment		8,260.46			8,260.46
Total Operating Transfers and Disposition of Equipment	00	(8,260.46)	00	5,219,781.96	5,211,521.50
Net Income (Loss)	339,024.23	(304,935.75)	255,580,034.64	14,004,242.62	269,618,365.74
Retained Earnings/Fund Balance—July 1, 1981	2,113,031.78	12,552,716.88	1,520,413,157.79	132,626,858.32	1,667,705,774.77
Prior Period Adjustment (See Note C)		1,492,796.47			1,492,796.47
Adjusted Retained Earnings/Fund Balance—July 1, 1981	2,113,031.78	14,045,513.35	1,520,413,157.79	132,626,858.32	1,669,198,571.24
Retained Earnings/Fund Balance—June 30, 1982	\$ 2,452,056.01	\$ 13,740,577.60	\$ 1,775,993,202.43	\$ 146,631,100.94	\$ 1,938,816,936.98

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
Fiscal Year Ended June 30, 1982

	Proprietary Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Nonexpendable Trust	
Resources Provided By:					
Operations—Net Income (Loss)	\$ 339,024.23	\$ (304,935.75)	\$ 255,580,034.64	\$ 14,004,242.62	\$ 269,618,365.74
Items Not Requiring the Use of Working Capital:					
Depreciation	279,245.87	1,216,265.97	4,430.54		1,499,942.38
Deferred Revenue		(2,675.25)			(2,675.25)
Loss on Disposition of Equipment		8,260.46			8,260.46
Loss on Sale of Investments			33,501,077.91		33,501,077.91
Amortization of (Discounts) and Premiums			(5,221,497.12)		(5,221,497.12)
Prior Period Adjustment (See Note C)		487,963.72			487,963.72
Total Resources Provided by Operations	618,270.10	1,404,879.15	283,864,045.97	14,004,242.62	299,891,437.84
Sale of Fixed Assets		253,251.39			253,251.39
Sale or Redemption of Long Term Investments			1,095,390,599.63		1,095,390,599.63
Advances From Other Funds/Governments	15,575.23				15,575.23
Repayment of Long Term Loans to Other Funds/ Governments				4,010,558.99	4,010,558.99
Repayment of School Funds Advanced to Counties				250.00	250.00
Total Resources Provided	633,845.33	1,658,130.54	1,379,254,645.60	18,015,051.61	1,399,561,673.08
Resources Used For:					
Purchase of Fixed Assets	4,215.95	1,471,402.27	3,598.76		1,479,216.98
Purchase of Long Term Investments			1,313,655,423.50		1,313,655,423.50
Long Term Loans to Other Funds/Governments				11,819,746.37	11,819,746.37
Purchase of Livestock		40,361.54			40,361.54
Total Resources Used	4,215.95	1,511,763.81	1,313,659,022.26	11,819,746.37	1,326,994,748.39
Net Increase (Decrease) in Working Capital	\$ 629,629.38	\$ 146,366.73	\$ 65,595,623.34	\$ 6,195,305.24	\$ 72,566,924.69
Elements of Net Increase (Decrease) in Working Capital:					
Current Assets:					
Cash	\$ (617,069.84)	\$ 457,131.75	\$ (10,105,255.02)	\$ 30,305.24	\$ (10,234,887.87)
Accounts Receivable		(47,673.26)	(2,016.47)		(49,689.73)
Investments			69,661,393.53	6,165,000.00	75,826,393.53
Member Contributions Receivable			1,127,448.81		1,127,448.81
Employer Contributions Receivable			1,942,814.10		1,942,814.10
Investment Interest Receivable			2,853,879.56		2,853,879.56
Member Loans Receivable			626,500.96		626,500.96
Administrative Cost Reimbursement Receivable			(28,422.75)		(28,422.75)
Due From Other Funds/Governments	688,164.51				688,164.51
Inventory		(402,589.69)			(402,589.69)
Prepaid Expenses	(21,531.72)	(1,983.55)	(881.40)		(24,396.67)
Total Current Assets	49,562.95	4,885.25	66,075,461.32	6,195,305.24	72,325,214.76
Current Liabilities:					
Salaries Payable	(1,935.33)	(588.88)	(1,182.89)		(3,707.10)
Vouchers Payable	9,281.76	142,070.36			151,352.12
Accounts Payable			(511,669.26)		(511,669.26)
Accrued Benefits Payable			33,014.17		33,014.17
Current Portion of Revenue Bonds Payable	535,000.00				535,000.00
Bond Interest Payable	37,720.00				37,720.00
Total Current Liabilities	580,066.43	141,481.48	(479,837.98)	.00	241,709.93
Net Increase (Decrease) in Working Capital	\$ 629,629.38	\$ 146,366.73	\$ 65,595,623.34	\$ 6,195,305.24	\$ 72,566,924.69

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1982

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. **Bases of Accounting.** The modified accrual basis of accounting is used for all Governmental Fund Types, Expendable Trust and Agency Funds. The accrual basis of accounting is used for all Proprietary Fund Types, Nonexpendable Trust and Pension Trust Funds. Budgets are prepared on a cash basis for all funds for which a budget is legally adopted. Budget figures for expenditures in Budget vs. Actual Statements represent Legislative Appropriations and Supplemental Appropriations made during the year. Actual expenditures include both cash disbursements and outstanding encumbrances. Estimated revenues are recorded only in the General Fund.
2. **Definitions of Fund Types and Bases.**
 - a. **Fund Types.** There are eight fund types recognized in governmental (fund) accounting. The Auditor of State's accounting system recognizes six of these types: General, Special Revenue, Capital Projects, Enterprise, Internal Service, and Trust and Agency funds. These six recognized fund types are further segregated into three broad categories of fund types: Governmental Fund Types, which include General, Special Revenue and Capital Projects; Proprietary Fund Types, which include Enterprise and Internal Service Funds; and Fiduciary Fund Types, Trust and Agency Funds.
 - b. **Modified Accrual Basis of Accounting.** In the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. In the Auditor of State's accounting system, the fund liability is recognized when goods are received under an encumbered purchase order; other types of expenditure documents are not readily measurable for purpose of accrual, except for personal services which are accrued at year-end only.
 - c. **Accrual Basis of Accounting.** In the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred if measurable.
3. **Basis of Presentation.** The accompanying financial statements substantially conform to the principles set forth in *Governmental Accounting and Financial Reporting Principles, Statement 1*, issued by the National Committee on Governmental Accounting.
4. **Revenue, Expenditure, and Expense Account Classifications.** Governmental and fiduciary type funds revenues are classified by fund and source. Expenditures are classified by fund, function, activity, organization unit, and principal and sub-classes of objects. Proprietary type fund revenues are classified by fund and source, and expenses are classified by fund and principal and sub-classes of objects.
5. **Revenue Sources Susceptible to Accrual for Funds Utilizing the Modified Accrual Basis of Accounting.** The concept of the modified accrual basis of accounting recognizes revenues in the accounting period in which they become available and measurable in a material amount. Revenues deemed both available and measurable, and therefore accrued, were limited to Federal Grants Receivable and General Fund Taxes.
6. **Valuation of Assets.**
 - a. **Investments.** Investments are stated at cost for all funds, except Pension Trust Funds, which are stated at amortized cost. The Auditor of State records only those investments purchased by his warrant. These statements therefore, generally do not reflect those "cash balance" investments (which legally may cross funds or fund types) which are purchased by the Treasurer of State's check.
 - b. **Fixed Assets—General Fixed Assets Account Group.** The information for the statewide inventory of land and fixed assets was being accumulated when the annual report was com-

piled. As the inventory system was not functional by the date of this report, the Auditor of State did not establish a general fixed asset account group. Fixed assets (at historical cost) and related depreciation (straight line method) are included in the Proprietary Fund Types and Pension Trust Funds financial statements.

- c. **Inventories.** Inventories of supplies and salable goods are recorded only in Proprietary Fund Types. Inventories are stated at cost and are determined by either the first-in, first-out or the weighted-average method depending upon the particular Internal Service Fund involved.

7. **General Long-Term Debt Account Group.** The State of Indiana is constitutionally prohibited from incurring long-term debt. Accordingly, no General Long-Term Debt Account Group is maintained. Except that pursuant to P.L. 74, Acts of 1980, as amended by P.L. 74, Acts of 1981 the Indiana Toll Bridge Commission was abolished with all powers, duties, liabilities, records and property transferred to the Department of Highways. Therefore, the Toll Bridge Commission's debt in outstanding revenue bonds is included in the financial statements.

8. **Nature and Purpose of Reserves.** Certain reserves are set up within the equity section of the balance sheet of each fund to indicate items that are not currently spendable by the state. These items represent either monies set aside by the legislature for a certain future purpose, monies committed for a specific future expenditure, or monies which, due to that fund, will not be received on a current basis.

- a. **Reserve for Long-Term Receivables.** This reserve is established to recognize that certain advances and loans to other funds were loaned on a long-term basis and are not currently available for expenditure.

- b. **Reserve for Loans to Local Units of Government.** This reserve is established to recognize that the legislature has set aside certain amounts of money to loan to local units of government for specific purposes. In all funds but the general fund these amounts are loans to individual school units or funds advanced to counties. In the general fund these amounts are:

County Tornado Disaster Loans	\$ 1,032,590.80
Economic Development Matching Loans	43,174.36
Flood Control Loans	2,000,000.00
Industrial Development Loans	5,811,520.71
School Disaster Loans	3,137,721.00
Total	<u>\$12,025,006.87</u>

- c. **Reserve for Tuition Support.** This reserve is established to recognize that the legislature has set aside money, the amount to be determined by the State Budget Agency, for paying the distribution to local school units at the beginning of the succeeding fiscal year.

- d. **Reserve for County Adjusted Gross Income Tax.** This reserve is established to recognize that collection of these county taxes by the State of Indiana are held in trust in the General Fund and are not available for expenditure.

- e. **Reserve for Encumbrances.** This reserve is established to recognize that an amount of money has been set aside out of one year's budget for goods and/or services ordered during that year, that will not be paid for until they are received in a subsequent year. If the goods or services have been received in the current year, but the paperwork simply was not processed in time to be paid during the year, the amount is shown in the liabilities section of the balance sheet, not in the reserve for encumbrances.

9. **Budget, Appropriation and Amendment.** Budgets are established for each agency by the State Budget Agency on a cash basis for the purpose of preparing a recommended budget report and budget bill for the budget committee of the legislature. This budget report includes both cash revenues and cash disbursements. A general appropriation act is passed by the legislature each biennium, and with any amounts appropriated by separate act, an appropriation list is certified to the Governor, the Auditor of State, and each member of the legislature, by the Budget Director, to be posted to individual agency accounts within each governmental type fund. The Budget Agency does have a limited authority to transfer such appropriations between accounts within the same agency. The Budget Agency also administers a quarterly allotment system to provide budgetary control over those agency accounts which are within governmental type funds. The State Board of Finance (consisting of the Governor, Auditor of State, and Treasurer of State) is empowered to transfer appropriations from one agency of the state to another, or to transfer amounts from one fund of the state to any other fund of the state with the exception of trust funds.

10. **Encumbrances.** An encumbrance is an amount set aside from the other spendable resources in a fund to pay for a specific amount of goods and/or services that have been ordered by an agency of the state on a formal purchase order. Since these purchase orders could be cancelled or modified prior to the actual delivery of goods or rendering of services, they do not yet represent an expenditure nor a liability of the state, but are merely a reservation of fund balance for a possible future expenditure. At year-end, those encumbrances which represent purchase orders for which goods or services have been received are eliminated from this reserve and the fund liability is recognized. (See the discussion above on reserves.) Those encumbrances which represent purchase orders for which goods and services have not been received by year-end do not lapse. Appropriations for the year in which the purchase order was encumbered are carried forward into the succeeding year(s) to be recognized as expenditures in the year in which the fund liability is actually incurred, if not previously cancelled. Increases in such prior-year purchase orders must be augmented by the State Board of Finance, and any decreases revert to the fund.

11. **Vacation and Sick Leave Policies.**

- a. **Vacation Leave.** Vacation leave with pay is earned by all full-time employees at the rate of one working day for each full month of employment. Employees working on a part-time basis earn vacation leave at the rate of one half working day per month. Vacation is not earned by hourly, per diem, temporary, intermittent, contractual, or employees working less than one half time. Employees accrue, but may not use, vacation leave during the first six months of employment (twelve months for part-time). If an employee terminates prior to the completion of six months, all accrued leave is forfeited. Employees who have completed ten years of continuous full-time employment (twenty years for part-time) shall receive three bonus vacation days per year on the anniversary date of their employment. Employees who have completed twenty years of continuous full-time employment (forty years for part-time) shall receive five additional (total of eight) bonus vacation days per year on the anniversary date of their employment. There is no limitation to the accumulation of vacation leave, but upon termination of service, in good standing, employees will be paid for a maximum of six calendar weeks of unused vacation leave. (Policy established by State Personnel Division Rules and Regulations)

At June 30, 1982, accumulated unpaid vacation pay benefits, up to six calendar weeks accumulation, equaled \$23,904,721.11 for all funds of which the General Fund portion is \$13,291,156.98.

- b. **Sick Leave.** Sick leave with pay is earned by all full-time employees at a rate of one working day for each full month of employment. Employees working on a part-time basis earn sick leave at the rate of one half working day per month. Sick leave is not earned by hourly, per diem, temporary, intermittent, contractual, or employees working less than one half time. Employees who have a minimum of five years of continuous full-time employment, who have exhausted their accumulated vacation and sick leave balances, may receive special sick leave, if approved, amounting to one calendar week of special sick leave for each complete year of continuous full-time employment. There is no limitation to the accumulation of sick leave, but no amounts will be paid for unused sick leave at termination of service. (Policy established by State Personnel Division Rules and Regulations)

B. STATE OF INDIANA—FISCAL ENTITY DEFINED

The State of Indiana, as a fiscal entity, consists of all departments, agencies, boards and commissions whose primary accounting functions are maintained through the Auditor of State's centralized accounting system. Quasi-governmental units are those operating from funds separate from the State Treasury, whose accounts are not maintained by the Auditor. State Universities do receive legislative appropriations paid by warrant of the Auditor of State, but they operate outside the State Treasury and account for their own funds. Accordingly, quasi-governmental units and State Universities are not included in this report. Such units are:

Ball State University
 Indiana State University
 Indiana University
 Indiana University Medical Center
 Indiana Vocational Technical College
 Purdue University
 Vincennes University

Law Enforcement Building Commission
 Port Commission
 State Fair Board
 State Office Building Commission
 State Police Building Commission
 Toll Road Commission
 White River Park Development Commission

C. PRIOR PERIOD ADJUSTMENTS

1. **General Fund.** A prior period adjustment was made to recognize the cumulative effect of an accounting error in the equity transferred to the Capital Projects Fund at June 30, 1981.
2. **Capital Projects.** A prior period adjustment was made to recognize the cumulative effect of an accounting error in the equity transferred from the General Fund at June 30, 1981.
3. **Internal Service.** A prior period adjustment was made to recognize the cumulative effect of accounting errors in recording fixed assets and current liabilities.

D. CAPITAL PROJECTS FUNDS

Certain operating accounts within the General Fund that represent biennially appropriated construction projects were removed from the General Fund and set up in a Capital Projects Fund titled "General Fund Construction".

E. CONTINGENT LIABILITIES

Annually at December 31, the Attorney General of the State of Indiana reports to the Governor on the total amount of tort claims outstanding against the State. At December 31, 1981, the Attorney General reported \$208.7 million in tort claims and pending lawsuits against the State. Based upon past performance, representatives of the Attorney General's Office have indicated that they do not believe that a significant portion of claims and lawsuits will proceed to judgment against the State.

F. LONG-TERM CONSTRUCTION CONTRACTS

The State of Indiana has entered into long-term commitments for highway construction of approximately \$61.3 million.

G. DEFICIT FUND BALANCES

The Auditor of State shows a deficit balance for the following funds as of June 30, 1982:

Fund	Amount
Construction of Mental Institutions	\$(1,913,623.25)
Recreation Development Commission	(500,000.00)

The following funds show a deficit balance in fund equity from the effect of accrual of salaries and vouchers payable:

Fund	Amount
Vocational Education	\$(40,959.28)
Emergency Special Education Act	(9,419.61)
Employment Security, Administration	(56,252.84)

H. GENERAL FUND—ASSET RECOGNITION

Certain assets recorded as receivables in the General Fund by the Auditor of State represent amounts contributed by the General Fund to other funds. The Field Examiners from the State Board of Accounts have previously requested that these amounts be written off. The Auditor of State does not concur, and such assets are stated as follows:

Advance to Insurance Rotary	\$ 20,000.00
Malpractice Insurance Fund	1,500,000.00
Amount recorded as Accounts Receivable	<u>1,520,000.00</u>
Civil Defense	42,000.00
Industries and Farms	1,000,000.00
Warehouse and Stationery	287,799.94
Veterans Affairs School Training	17,941.27
Department of Administration—Motor Pool	300,000.00
Department of Administration—Postage	50,000.00
Amount recorded as Advanced to Internal Service Funds	<u>1,697,741.21</u>
Total	<u>\$3,217,741.21</u>

I. LOAN TO CHRYSLER CORPORATION

The Board of Public Depositories authorized, in its meeting of July 25, 1980, the Treasurer of State to purchase a Chrysler Corporation Negotiable First Mortgage Note, dated June 2, 1980 in the original principal amount of \$32,000,000, with monies on deposit in the Public Deposit Insurance Fund.

The Note matures on July 30, 1985 and provides for interest at the rate of fifteen and one half percent (15½%) per annum payable on each January 1 and July 1.

The Note is secured by certain real property of Chrysler Corporation's Kokomo, Indiana transaxle and transmission plants and by certain personal property consisting of machinery and equipment in same and having a total appraised value of \$64,000,000.

J. INSTITUTION LOCAL FUNDS

Certain institutions of the Department of Correction, Department of Mental Health, and State Board of Health maintain custodial control over funds to be used for the benefit of their residents. As these funds are not the property of the State of Indiana they are not accounted for in the Auditor of State's funds and, therefore, are not included in the financial statements presented in this report.

The combined balance sheet of these funds as of June 30, 1982 is as follows:

Assets	
Cash	\$1,891,367.66
Investments	5,968,182.33
Other Assets	<u>8,014.36</u>
Total Assets	<u>\$7,867,564.35</u>
Fund Balance	
Reserved:	
Trust Funds	\$4,231,588.77
Recreation Funds	2,125,607.67
Canteen Funds	389,732.56
Other Funds	<u>1,120,635.35</u>
Total Fund Balance	<u>\$7,867,564.35</u>

K. MENTAL HEALTH INSTITUTIONS

Facilities under the direction of the Department of Mental Health operate from legislative appropriations from the General Fund. These facilities are not profit making; therefore, they are not classified as enterprise funds.

L. PENSION TRUST FUNDS

1. Fund Description

- a. Public Employees Retirement Fund. (Created by Acts of 1945, Chapter 340). For officers and employees of the State of Indiana and for officers and employees of municipalities of the state, including counties, cities, towns, townships and school corporations.
- b. State Teachers Retirement Fund. (Created by Acts of 1915, Chapter 182). For persons engaged in teaching or in the supervision of teaching in the public schools of the state.
- c. State Police Retirement Fund. (Created by Acts of 1937, Chapter 54). For any regular police employee or regular limited police employee of the Department of State Police.
- d. 1977 Police and Firemen's Pension Fund. (Created by Public Law 9, Acts of 1977 (Spec. Sess.)). For full-time sworn officers of a police force of a city or town, and full-time firemen employed by a city, town, township or county.
- e. Judges Retirement Fund¹ (Created by Acts of 1953, Chapter 157). For any person who has served, is serving or shall serve as a regular judge of any of the following courts: Supreme Court of the State of Indiana; Court of Appeals of the State of Indiana; circuit court of any judicial circuit; superior court of any county or counties; criminal court of any county having a separate criminal court, probate court of any county having a separate probate court; juvenile court of any county having a separate juvenile court; municipal court of any county.
- f. Field Examiners' Retirement Fund. (Created by Acts of 1941, Chapter 107). For Field Examiners and other employees of the State Board of Accounts. After January 1, 1946, all employees other than Field Examiners of the State Board of Accounts shall be members of the Public Employees Retirement Fund.
- g. Excise Police and Conservation Enforcement Officers Retirement Fund. (Created by Public Law 1, Acts of 1972). For employees of the Indiana Department of Natural Resources and the Indiana Alcoholic Beverage Commission who are engaged exclusively in the performance of law enforcement duties.

2. Comparative Statistical Information

	652	651	660	657, 658 1977	655	653	656 Excise and Conservation Officers Retirement
	Public Employees Retirement	Teachers Retirement	State Police Pension	Police and Firefighters Pension	Judges Retirement	Field Examiners Retirement	
Date of Actuarial Survey	6-30-81	6-30-81	6-30-81	7-1-82	7-1-81	7-1-82	6-30-81
Rate of Return Used in Present Value Calculations	7.5%	6.0%	8.0%	6.0%	6.0%	7.0%	7.5%
Inflation Factor Used in Present Value Calculations	6.5%	3.0%	5.0%	5.0%	4.0%	5.0%	6.5%
Benefit Vest (in years)	10	10	10	20	10	10	15
Employee Contributions (as a % of payroll)	3%	3%	5%	6%	6%	3%	3%
State Contributions (as a % of payroll)	7.5%	*	*	(See Footnote 1)	11.4%	*	14.2%
Actuarially Computed Required Annual State Contribution for 40-Year Funding (as a % of payroll)	7.2%	15.2%	40.0%	+	39.8%	10.0%	16.2%
Actuarial Cost Method Used	+	+	+	+	+	+	+
Unfunded Accrued Liability	\$ 378,743,560	\$ 2,359,818,243	\$ 56,927,863	\$ 1,168,900	\$ 31,544,039	\$ 4,008,697	\$ 4,315,862
Actuarial Present Value of Accumulated Plan Benefits:							
Vested	*	*	*	\$ 1,909,400	*	*	\$ 5,497,795
Nonvested	*	*	*	8,872,300	*	*	680,072
Total	*	*	*	\$ 10,781,700	*	*	\$ 6,177,867
Net Assets Available for Benefits, Date of Survey:							
Market Value of Investments	\$ 655,276,878	\$ 461,454,666	\$ 46,950,403	\$ 17,489,405	\$ 5,717,188	#	\$ 2,791,089
Other Assets	39,371,651	31,948,106	6,689,980	3,047,635	352,373		123,387
Liabilities	(116,943)	(9,550,431)					(8,310)
Net Assets Available for Benefits	\$ 694,531,586	\$ 483,852,341	\$ 53,640,383	\$ 20,537,040	\$ 6,069,561		\$ 2,906,166
Market Value of Investments, June 30, 1982		\$ 560,028,580	\$ 60,316,572	\$ 23,220,967	\$ 6,487,839	#	\$ 3,436,163

* Not reported in actuarial survey

Market value of investments not available

+ Entry Age Normal

1) Police and Firefighters Pension is not participated in by any state units. It is funded by employer contributions of 21% of payroll.

The amount of unfunded liability of the Public Employees' Retirement Fund consisted of a State portion of \$201,103,942 and a participating municipalities portion of \$177,639,618.

**COMBINING AND INDIVIDUAL
FUND STATEMENTS
AND SCHEDULES**

General Fund

**STATE OF INDIANA
GENERAL FUND
BALANCE SHEET
June 30, 1982**

ASSETS

Cash	\$ 149,767,299.13
Cash with S.D.O. Officer	27,650.00
Investments	67,428,104.12
Accounts Receivable	1,947,038.67
Grants Receivable	414,708.16
Deposits	3,275.00
Due from Other Funds/Governments	37,524,167.75
Advanced to Internal Service Funds	1,697,741.21
Total Assets	<u>\$ 258,809,984.04</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Salaries Payable	\$ 17,162,329.56
Vouchers Payable	4,645,680.45
Tax Refunds Payable	23,337,283.80
Total Liabilities	<u>45,145,293.81</u>
Fund Equity:	
Fund Balances:	
Reserved for Long Term Receivables	27,871,122.12
Reserved for Loans to Local Governments	12,025,006.87
Reserved for Tuition Support	120,000,000.00
Reserved for County Adjusted Gross Income Tax	72,428,104.62
Reserved for Encumbrances	5,562,068.96
Unreserved:	
Designated for Appropriations	11,317,996.56
Undesignated	(35,539,608.90)
Total Fund Equity	<u>213,664,690.23</u>
Total Liabilities and Fund Equity	<u>\$ 258,809,984.04</u>

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982**

Revenues:	
Taxes.....	\$ 1,914,781,126.79
Licenses, Permits, Franchises.....	14,072,767.23
Current Service Charges.....	99,365,384.65
Sales.....	6,615,299.92
Grants.....	44,035,869.03
Other.....	3,572,713.18
Total Revenues	2,082,443,160.80
Expenditures:	
General Government.....	119,503,558.99
Public Safety.....	94,827,038.52
Transportation.....	7,390,956.20
Health.....	172,014,818.33
Welfare.....	34,852,273.07
Conservation, Culture and Development.....	17,062,504.27
Education.....	483,614,818.31
Total Expenditures	929,265,967.69
Excess of Revenues Over (Under) Expenditures	1,153,177,193.11
Other Financial Sources (Uses):	
Operating Transfers Out.....	1,224,890,540.13
Total Other Financing Sources (Uses)	(1,224,890,540.13)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(71,713,347.02)
Fund Balance—July 1, 1981.....	285,330,037.25
Prior Period Adjustment (See Note C).....	48,000.00
Adjusted Fund Balance—July 1, 1981.....	285,378,037.25
Fund Balance—June 30, 1982.....	\$ 213,664,690.23

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 1,960,117,000.00	\$ 1,963,242,336.88	\$ 3,125,336.88
Licenses, Permits, Franchises	10,510,000.00	14,072,767.23	3,562,767.23
Current Service Charges	72,220,000.00	99,244,590.39	27,024,590.39
Sales	6,405,000.00	6,615,299.92	210,299.92
Grants	16,010,000.00	44,108,152.39	28,098,152.39
Other	9,738,000.00	183,594,599.02	173,856,599.02
Total Revenues	2,075,000,000.00	2,310,877,745.83	235,877,745.83
Expenditures:			
General Government	388,013,803.98	342,743,537.29	45,270,266.69
Public Safety	105,039,129.39	102,741,592.14	2,297,537.25
Transportation	610,254.82	379,365.53	230,889.29
Health	182,714,528.71	181,115,293.12	1,599,235.59
Welfare	34,965,575.77	34,965,575.77	.00
Conservation, Culture and Development	23,426,295.57	18,198,641.13	5,227,654.44
Education	506,245,452.55	506,068,439.11	177,013.44
Total Expenditures	1,241,015,040.79	1,186,212,444.09	54,802,596.70
Excess of Revenues Over (Under)			
Expenditures	833,984,959.21	1,124,665,301.74	290,680,342.53
Other Financial Sources (Uses):			
Operating Transfers Out	.00	1,119,419,124.21	(1,119,419,124.21)
Total Other Financing Sources (Uses)	.00	(1,119,419,124.21)	(1,119,419,124.21)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	833,984,959.21	5,246,177.53	(828,738,781.68)
Fund Balance—July 1, 1981	360,245,953.70	360,245,953.70	.00
Fund Balance—June 30, 1982	\$ 1,194,230,912.91	\$ 365,492,131.23	\$ (828,738,781.68)

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
GENERAL FUND
ANALYSIS OF UNDESIGNATED FUND BALANCE
Fiscal Year Ended June 30, 1982**

Balance, July 1, 1981	\$ 84,880,348.50
Additions to Undesignated Fund Balance:	
Revenue	2,094,504,354.64
Reversions of Appropriations	57,687,620.79
Close Reserves for Loans and Receivables	42,760,613.47
Repayments of Advances to Other Funds	6,834,634.99
Intergovernmental Personnel Act Grant	2,500.00
Transfer from Trust and Agency Funds	339,043,200.39
Transfer from Special Revenue Funds	8,636,724.61
Transfer from Capital Projects Funds	37,843,437.31
Net Increase in Non-Cash Assets	12,326,699.36
Total Balance and Advances	<u>2,684,520,134.06</u>
Subtractions from Undesignated Fund Balance:	
Legislative Appropriations	2,550,562,589.00
Additional Appropriations	53,077,195.52
Revenue Appropriated	11,157,938.15
Reinstate Prior Year Appropriation	113,939.47
Set-up Reserve for Long-term Receivables	27,871,122.12
Set-up Reserve for Loans to Local Units of Government, Net of Appropriations	8,004,224.15
Set-up Reserve for County Adjusted Gross Income Tax	67,428,104.11
Transfer to Trust and Agency Funds	459,219.40
Transfer to Special Revenue Funds	477,345.87
Transfer to Internal Service Funds	32,317.21
To Recognize Net Effect of Accrual Adjustments on Financial Statements	875,747.95
Total Subtractions to Undesignated Fund Balance	<u>2,720,059,742.96</u>
Balance, June 30, 1982	<u>\$ (35,539,608.90)</u>

The accompanying notes are an integral part of the financial statements.

Special Revenue Funds

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	201	301	304	305	306	307	309	310	311	312	313	314
	American Revolution Bi-Centennial	Motor Vehicle Highway	Education Service Foundation	Public Service Commission	Forensic Laboratory	Alcoholic Beverage Commission	Excise Tax Special Education	Bail Bond Receipts, Insurance Department	Fire Marshall	Meat and Poultry Inspection	Accident Report	Grain Testing, Board of Health
ASSETS												
Cash	\$ 2,329.38	\$ 48,935,019.05	\$ 10,971.55	\$ 63,263.56	\$ 29.33	\$ 1,450,953.95	\$ 157,165.22	\$ 191,601.05	\$ 1,952,657.00	\$ 1,768,503.84	\$ 359,556.33	\$ 35,560.00
Cash with S.D.O. Officers												
Investments												
Grants Receivable												
Deposits												
Loan Receivable												
Total Assets	\$ 2,329.38	\$ 48,935,019.05	\$ 10,971.55	\$ 63,263.56	\$ 29.33	\$ 1,450,953.95	\$ 157,165.22	\$ 191,601.05	\$ 1,952,657.00	\$ 1,768,503.84	\$ 359,556.33	\$ 35,560.00
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$	\$ 2,858,852.03	\$	\$ 12,983.54	\$	\$ 103,551.11	\$ 15,004.99	\$ 3,204.00	\$ 41,769.61	\$ 160,784.78	\$	\$
Vouchers Payable	90.40	120,811.83				1,229.19			1,720.75			
Accounts Payable												
Due to Other Funds/Governments												
Total Liabilities	90.40	2,977,663.86	.00	12,983.54	.00	104,780.30	15,004.99	3,204.00	43,490.36	160,784.78	.00	.00
Fund Equity:												
Fund Balances:												
Reserved for Encumbrances		4,498,071.08		6,631.78		2,242.07			90.00			
Unreserved:												
Designated for Appropriation												
Designated for Allotment	2,238.98											
Undesignated		41,459,284.11	10,971.55	43,648.24	29.33	1,343,931.58	142,160.23	188,397.05	1,909,076.64	1,607,719.06	359,556.33	35,560.00
Total Fund Equity	2,238.98	45,957,355.19	10,971.55	50,280.02	29.33	1,346,173.65	142,160.23	188,397.05	1,909,166.64	1,607,719.06	359,556.33	35,560.00
Total Liabilities and Fund Equity	\$ 2,329.38	\$ 48,935,019.05	\$ 10,971.55	\$ 63,263.56	\$ 29.33	\$ 1,450,953.95	\$ 157,165.22	\$ 191,601.05	\$ 1,952,657.00	\$ 1,768,503.84	\$ 359,556.33	\$ 35,560.00

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	315	316	317	318	320	323	324	325	326	327	328	329
	Petroleum Severance Tax	Cigarette Tax	Aeronautics Commission Publications	Violent Crime Victim Compensation	Public Utility P.S.C.	Addiction Services	Environmental Management	Administrative Building Council	State Police Building	Law Enforcement Training Board	Mental Health Center	Law Enforcement Academy Building
ASSETS												
Cash	\$ 2,479,139.59	\$ 2,639,503.24	\$ 5,999.21	\$ 1,033,961.61	\$ 2,250,143.50	\$ 1,833,598.09	\$ 1,716,935.41	\$ 258,376.69	\$ 3,372,081.45		\$ 9,968,099.93	\$ 1,084,125.75
Cash with S.D.O. Officers												
Investments												
Grants Receivable												
Deposits												
Loan Receivable												
Total Assets	\$ 2,479,139.59	\$ 2,639,503.24	\$ 5,999.21	\$ 1,033,961.61	\$ 2,250,143.50	\$ 1,833,598.09	\$ 1,716,935.41	\$ 258,376.69	\$ 3,372,081.45	\$.00	\$ 9,968,099.93	\$ 1,084,125.75
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$ 19,063.77	\$	\$	\$	\$ 153,658.86	\$	\$ 3,494.66	\$ 64,016.96	\$	\$	\$	\$
Vouchers Payable					3,101.90		585.00	681.06				
Accounts Payable												
Due to Other Funds/Governments												
Total Liabilities	19,063.77	.00	.00	.00	156,760.76	.00	4,079.66	64,698.02	.00	.00	.00	.00
Fund Equity:												
Fund Balances:												
Reserved for Encumbrances	1,018.80				3,548.58			6,796.97	90,858.34		3,227,579.93	43,555.30
Unreserved:												
Designated for Appropriation				1,033,961.61								
Designated for Assignment												
Undesignated	2,459,057.02	2,639,503.24	5,999.21		2,089,834.16	1,833,598.09	1,712,855.75	186,881.70	3,281,223.11		6,740,520.00	1,040,570.45
Total Fund Equity	2,460,075.82	2,639,503.24	5,999.21	1,033,961.61	2,093,382.74	1,833,598.09	1,712,855.75	193,678.67	3,372,081.45	.00	9,968,099.93	1,084,125.75
Total Liabilities and Fund Equity	\$ 2,479,139.59	\$ 2,639,503.24	\$ 5,999.21	\$ 1,033,961.61	\$ 2,250,143.50	\$ 1,833,598.09	\$ 1,716,935.41	\$ 258,376.69	\$ 3,372,081.45	\$.00	\$ 9,968,099.93	\$ 1,084,125.75

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	330 Law Enforcement Academy Training	331 Domestic Violence Prevention and Treatment	332 Domestic Violence	334 Financial Institutions	335 Council for Mental Health	336 Mental Health Support Administration	337 State Parks and Memorials	338 Child Abuse, Federal	339 Library Certification Board	340 Water Resources Development	341 Snowmobile License	342 Fish and Wildlife
ASSETS												
Cash	\$ 1,953,574.77	\$ 9,724.71	\$ 440,056.00	\$ 229,268.83	\$ 227,701.38	\$ 13,195.25	\$ 3,053,384.40	\$	\$ 2,486.93	\$ 1,956,791.40	\$ 118,179.38	\$ 6,160,226.14
Cash with S.D.O. Officers												
Investments												
Grants Receivable												600.00
Deposits	50.00											
Loan Receivable												
Total Assets	\$ 1,953,624.77	\$ 9,724.71	\$ 440,056.00	\$ 229,268.83	\$ 227,701.38	\$ 13,195.25	\$ 3,053,384.40	\$.00	\$ 2,486.93	\$ 1,956,791.40	\$ 118,179.38	\$ 6,160,826.14
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$ 37,215.40	\$	\$	\$ 153,692.53	\$	\$	\$ 504,074.13	\$	\$	\$	\$	\$ 531,099.33
Vouchers Payable	156.55			571.85			13,611.75				3,750.00	19,736.91
Accounts Payable												
Due to Other Funds/Governments												
Total Liabilities	37,371.95	.00	.00	154,264.38	.00	.00	517,685.88	.00	.00	.00	3,750.00	550,836.24
Fund Equity:												
Fund Balances:												
Reserved for Encumbrances	71,270.04			14,165.77		676.00	71,224.27				17,341.00	2,116,394.34
Unreserved:												
Designated for Appropriation		9,724.71										
Designated for Allotment												
Undesignated	1,844,962.78		440,056.00	60,838.68	227,701.38	12,519.25	2,464,474.25		2,486.93	1,956,791.40	97,088.38	3,493,595.56
Total Fund Equity	1,916,252.82	9,724.71	440,056.00	75,004.45	227,701.38	13,195.25	2,535,698.52	.00	2,486.93	1,956,791.40	114,429.38	5,609,989.90
Total Liabilities and Fund Equity	\$ 1,953,624.77	\$ 9,724.71	\$ 440,056.00	\$ 229,268.83	\$ 227,701.38	\$ 13,195.25	\$ 3,053,384.40	\$.00	\$ 2,486.93	\$ 1,956,791.40	\$ 118,179.38	\$ 6,160,826.14

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	343	344	345	346	347	348	349	350	351	352	353	354
	Forestry Division	Reservoirs	Abandoned Mine Lands	Abandoned Vehicles	Commercial Driver Training	Reclamation Division	Embolmers Education	Welfare, State and Federal Assistance	Title 4D, OASI Act	Title 20	Public Welfare, Medicaid Assistance	Title 19 Certificate M.M.I.S.
ASSETS												
Cash	\$ 2,791,608.60	\$ 1,611,406.95	\$ 565,617.92	\$ 389,429.57	\$ 32,000.70	\$ 2,416,349.42	\$ 47,486.07	\$ 3,084,077.34	\$ 3,930,926.74	\$ 1,052,135.68	\$ 696,759.47	\$ 53,216.26
Cash with S.D.O. Officers												
Investments												
Grants Receivable												
Deposits	6,000.00											
Loan Receivable												
Total Assets	\$ 2,797,608.60	\$ 1,611,406.95	\$ 565,617.92	\$ 389,429.57	\$ 32,000.70	\$ 2,416,349.42	\$ 47,486.07	\$ 3,084,077.34	\$ 3,930,926.74	\$ 1,052,135.68	\$ 696,759.47	\$ 53,216.26
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$ 239,504.81	\$ 335,321.17	\$	\$	\$	\$ 59,410.19	\$	\$	\$ 103,363.45	\$ 108,919.23	\$	\$
Vouchers Payable	3,801.54	4,247.71				20,599.68			3,316.00	4,024.00		
Accounts Payable												
Due to Other Funds/Governments												
Total Liabilities	243,306.35	339,568.88	.00	.00	.00	80,009.87	.00	.00	106,679.45	112,943.23	.00	.00
Fund Equity:												
Fund Balances:												
Reserved for Encumbrances	5,566.94	21,702.62	76,685.00			71,948.81			42,959.06	21,113.42		
Unreserved:												
Designated for Appropriation												
Designated for Allotment												
Undesignated	2,548,735.31	1,250,135.45	488,932.92	389,429.57	32,000.70	2,364,390.74	47,486.07	3,084,077.34	3,781,288.23	916,979.03	696,759.47	53,216.26
Total Fund Equity	2,554,302.25	1,271,838.07	565,617.92	389,429.57	32,000.70	2,336,339.55	47,486.07	3,084,077.34	3,824,247.29	940,092.45	696,759.47	53,216.26
Total Liabilities and Fund Equity	\$ 2,797,608.60	\$ 1,611,406.95	\$ 565,617.92	\$ 389,429.57	\$ 32,000.70	\$ 2,416,349.42	\$ 47,486.07	\$ 3,084,077.34	\$ 3,930,926.74	\$ 1,052,135.68	\$ 696,759.47	\$ 53,216.26

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	355	356	358	359	360	361	362	363	364	365	367	368
	Welfare, Medicaid Administration	Welfare, Work Incentive	Labor Safety Education	Marine Fuel Tax	Tourism Information and Promotion	Public Health Service, U.S.	Maternal Child Health Service	Welfare, Child Service	Welfare, Cuban Refugees	Medical Care Administration, Board of Health	Public Transportation	Criminal Justice Planning
ASSETS												
Cash	\$ 233,995.72	\$ 276,727.46	\$ 2,129,899.33		\$ 112,093.27	\$ 1,403,872.71	\$ 141,800.22	\$ 144,238.53	\$ 36,569.96	\$ 1,850.37	\$ 340,096.28	\$ 2,437,201.80
Cash with S.D.O. Officers												1,200.00
Investments			40,065.20									
Grants Receivable												
Deposits												
Loan Receivable												
Total Assets	\$ 233,995.72	\$ 276,727.46	\$ 2,169,964.53	\$.00	\$ 112,093.27	\$ 1,403,872.71	\$ 141,800.22	\$ 144,238.53	\$ 36,569.96	\$ 1,850.37	\$ 340,096.28	\$ 2,438,401.80
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$	\$	\$ 13,205.61	\$	\$ 4,607.57	\$ 462,124.44	\$ 32,714.09	\$ 62,809.00	\$	\$	\$	\$ 48,566.85
Vouchers Payable			671.25		546.00	15,271.35	68,057.50	2,040.32			8,773.28	31,006.87
Accounts Payable												
Due to Other Funds/Governments												
Total Liabilities	.00	.00	13,876.86	.00	5,153.57	477,395.79	100,771.59	64,849.32	.00	.00	8,773.28	79,575.72
Fund Equity:												
Fund Balances:												
Reserved for Encumbrances					122.33	431,368.64	66,552.74	45,403.48	35,455.18		132,596.93	34,367.09
Unreserved:												
Designated for Appropriation			490,077.56		106,817.37	495,108.28	(25,524.11)	33,985.73	1,114.78	1,850.37	178,726.07	2,324,458.99
Designated for Allotment												
Undesignated	233,995.72	276,727.46	1,666,010.11									
Total Fund Equity	233,995.72	276,727.46	2,156,087.67	.00	106,939.70	926,476.92	41,028.63	79,389.21	36,569.96	1,850.37	331,323.00	2,358,826.08
Total Liabilities and Fund Equity	\$ 233,995.72	\$ 276,727.46	\$ 2,169,964.53	\$.00	\$ 112,093.27	\$ 1,403,872.71	\$ 141,800.22	\$ 144,238.53	\$ 36,569.96	\$ 1,850.37	\$ 340,096.28	\$ 2,438,401.80

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	369 Urban Renewal Planning	370 Adult Education	371 Vocational Education	372 Vocational Rehabilitation Division	373 Agency for the Blind	374 Crippled Children	375 School Lunch, National	376 Disability Determination Division	377 Education, National Defense	378 Emergency Special Education Act	379 Library Extension Service	390 Corrections Department, Title 20
ASSETS												
Cash	\$ 75,588.48	\$ 9,992.68	\$ 39,439.38	\$ 1,084,225.54	\$ 781,553.77	\$ 235,536.30	\$ 2,843.76	\$ 486,573.83	\$ 25,223.05	\$ 161,400.74	\$ 58,438.57	\$ 2,166,740.20
Cash with S.D.O. Officers						1,000.00						
Investments												
Grants Receivable												
Deposits												
Loan Receivable												
Total Assets	\$ 75,588.48	\$ 9,992.68	\$ 39,439.38	\$ 1,084,225.54	\$ 781,553.77	\$ 236,536.30	\$ 2,843.76	\$ 486,573.83	\$ 25,223.05	\$ 161,400.74	\$ 58,438.57	\$ 2,166,740.20
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$ 6,872.20	\$ 6,418.56	\$ 80,006.70	\$ 475,633.56	\$ 62,787.84	\$ 68,227.72		\$ 333,204.45	\$ 19,447.98	\$ 139,772.52	\$ 20,832.16	\$ 262,501.30
Vouchers Payable	182.00	78.75	391.96	72,294.13	2,158.91	6,372.51		1,861.67		31,047.83	1,211.95	24,695.89
Accounts Payable												
Due to Other Funds/Governments												
Total Liabilities	7,054.20	6,497.31	80,398.66	547,927.69	64,946.75	74,600.23	.00	335,066.12	19,447.98	170,820.35	22,044.11	287,197.19
Fund Equity:												
Fund Balances:												
Reserved for Encumbrances	1,426.00		2,997.30	133,678.70	5,990.11	25,990.54		30,738.14		24,061.73	7,326.57	66,760.66
Unreserved:												
Designated for Appropriation	67,108.28	3,495.37	(43,956.58)	402,619.15	710,616.91	3,250.54		120,769.57	5,775.07	(33,481.34)	29,067.89	
Designated for Allotment							2,843.76					1,812,782.35
Undesignated						132,694.99						
Total Fund Equity	68,534.28	3,495.37	(40,959.28)	536,297.85	716,607.02	161,936.07	2,843.76	151,507.71	5,775.07	(9,419.61)	36,394.46	1,879,543.01
Total Liabilities and Fund Equity ..	\$ 75,588.48	\$ 9,992.68	\$ 39,439.38	\$ 1,084,225.54	\$ 781,553.77	\$ 236,536.30	\$ 2,843.76	\$ 486,573.83	\$ 25,223.05	\$ 161,400.74	\$ 58,438.57	\$ 2,166,740.20

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	394 Gasoline and Special Fuel Tax	396 Recreation Development Commission	400 State Highway Department	450 Transportation Planning	460 Department of Transportation Administration	490 Public Mass Transportation	491 Special Railroad	505 State Board of Health	506 Airports Federal Aid	525 Food Service Special	526 Commodity Distribution Salvage	529 War Surplus Sales
ASSETS												
Cash	\$	\$	\$ 36,004,555.17	\$ 179,928.20	\$ 88,241.23	\$ 5,236,754.31	\$ 738,830.35	\$ 40,707.41	\$ 417,288.58	\$ 75,205.24	\$ 284,296.20	\$ 29,843.81
Cash with S.D.O. Officers												
Investments			15,898,457.66									
Grants Receivable												
Deposits												
Loan Receivable												
Total Assets	\$.00	\$.00	\$ 53,903,012.83	\$ 179,928.20	\$ 88,241.23	\$ 5,236,754.31	\$ 738,830.35	\$ 40,707.41	\$ 417,288.58	\$ 75,205.24	\$ 284,296.20	\$ 29,843.81
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$	\$	\$ 4,830,866.19	\$ 10,257.62	\$ 31,878.31	\$	\$	\$	\$	\$ 40,948.93	\$ 11,717.12	\$ 12,288.04
Vouchers Payable			2,208,637.46	911.28	5,515.48					295.85	133.25	163.50
Accounts Payable												
Due to Other Funds/Governments		500,000.00										
Total Liabilities	.00	500,000.00	7,039,503.65	11,168.90	37,393.79	.00	.00	.00	.00	41,244.78	11,850.37	12,451.54
Fund Equity:												
Fund Balances												
Reserved for Encumbrances			130,280,243.21	14,621.28	5,119.09					180.00	815.00	414.00
Unreserved:												
Designated for Appropriation			106,010,570.46									
Designated for Allotment			7,994,055.89									
Undesignated		(500,000.00)	(197,421,360.38)	154,138.02	45,128.35	5,236,754.31	738,830.35	40,707.41	417,288.58	33,780.46	271,630.83	16,978.27
Total Fund Equity	.00	(500,000.00)	46,863,509.18	168,759.30	50,847.44	5,236,754.31	738,830.35	40,707.41	417,288.58	33,960.46	272,445.83	17,392.27
Total Liabilities and Fund Equity	\$.00	\$.00	\$ 53,903,012.83	\$ 179,928.20	\$ 88,241.23	\$ 5,236,754.31	\$ 738,830.35	\$ 40,707.41	\$ 417,288.58	\$ 75,205.24	\$ 284,296.20	\$ 29,843.81

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	600	601	602	604	616	619	620	625	626	636	648	649
	Other Special Revenue	C.E.T.A.	Public Employment Commission	Standardbred Horse	Commerce Department	Higher Education Commission	Student Loan Program	Roads and Streets Primary Highway	County Reimbursement	H.A.P. Community Service	Federal Revenue Sharing	Judicial Salaries
ASSETS												
Cash	\$ 50,557,111.92	\$ 2,811,361.61		\$ 3,593.99	\$ 53,695.93	\$ 99,099.52	\$ 701,896.47	\$ 9,512,580.26		\$ 176,996.49		\$ 1,064.30
Cash with S.D.O. Officers	3,520.00											77,002.20
Investments	16,056,777.74			115,574.52	500,000.00		3,725,000.00					
Grants Receivable	15,753.19											
Deposits	500.00											
Loan Receivable												
Total Assets	\$ 66,633,662.85	\$ 2,811,361.61	\$.00	\$ 119,168.51	\$ 553,695.93	\$ 99,099.52	\$ 4,426,896.47	\$ 9,512,580.26	\$.00	\$ 176,996.49	\$.00	\$ 78,066.50
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$ 453,324.66	\$ 154,580.75			\$ 796.29	\$ 28,612.71	\$ 17,176.83			\$ 32,925.00		\$
Vouchers Payable	46,025.40	34,807.75					7,573.83			412.80		
Accounts Payable	131,226.71											
Due to Other Funds/Governments												
Total Liabilities	630,576.77	189,388.50	.00	.00	796.29	28,612.71	24,750.66	.00	.00	33,337.80	.00	.00
Fund Equity:												
Fund Balances:												
Reserved for Encumbrances	491,539.93	20,621.88					13,626.50			1,869.95		
Unreserved:												
Designated for Appropriation				3,593.99	53,695.93	70,486.81	680,658.14	9,512,580.26		141,788.74		1,064.30
Designated for Allotment	49,891,839.88	2,601,351.23		115,574.52	499,203.71		3,707,823.17					77,002.20
Undesignated	15,619,706.27				552,899.64	70,486.81	4,402,147.81	9,512,580.26	.00	143,658.69	.00	78,066.50
Total Fund Equity	66,003,086.08	2,621,973.11	.00	119,168.51	552,899.64	70,486.81	4,402,147.81	9,512,580.26	.00	143,658.69	.00	78,066.50
Total Liabilities and Fund Equity	\$ 66,633,662.85	\$ 2,811,361.61	\$.00	\$ 119,168.51	\$ 553,695.93	\$ 99,099.52	\$ 4,426,896.47	\$ 9,512,580.26	\$.00	\$ 176,996.49	\$.00	\$ 78,066.50

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	650 Public Deposits Insurance	679 Employment Security C.E.T.A.	Total
ASSETS			
Cash	\$ 50,081.67	\$ 814,034.75	\$ 234,668,250.00
Cash with S.D.O. Officers			5,720.00
Investments	80,819,399.69		81,293,754.15
Grants Receivable			15,954,276.05
Deposits			7,150.00
Loan Receivable	32,000,000.00		32,000,000.00
Total Assets	\$ 92,869,481.36	\$ 814,034.75	\$ 363,929,150.20
LIABILITIES AND FUND EQUITY			
Liabilities			
Salaries Payable	\$ 5,528.37	\$	\$ 13,236,717.92
Vouchers Payable			2,773,176.89
Accounts Payable			131,226.71
Due to Other Funds/Governments			500,000.00
Total Liabilities	5,528.37	.00	16,641,121.52
Fund Equity:			
Fund Balances:			
Reserved for Encumbrances	69.00		142,305,996.10
Unreserved:			
Designated for Appropriation			109,591,952.98
Designated for Allotment	50,012.67	814,034.75	76,747,636.93
Undesignated	92,813,871.32		18,642,442.67
Total Fund Equity	92,863,952.99	814,034.75	347,288,028.68
Total Liabilities and Fund Equity	\$ 92,869,481.36	\$ 814,034.75	\$ 363,929,150.20

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	201	301	304	305	306	307	309	310	311	312	313	314
	American Revolution Bi-Centennial	Motor Vehicle Highway	Education Service Foundation	Public Service Commission	Forensic Laboratory	Alcoholic Beverage Commission	Excise Tax Special Education	Hall Bond Receipts, Insurance Department	Fire Marshall	Meat and Poultry Inspection	Accident Report	Grain Testing, Board of Health
Revenues:												
Taxes	\$	\$ 191,100,960.91	\$	\$	\$	\$ 2,611,582.60	\$ 183,178.80	\$	\$ 1,074,884.59	\$	\$	\$
Licenses, Permits, Franchises		94,076,768.72						106,250.00				
Current Service Charges		1,652,617.74		1,448,785.50					42,165.00		37,733.80	13,250.00
Sales		414,313.00										
Grants		1,043,240.18								2,603,574.06		
Other		1,510,714.45		47.00		105.00			1,952.05	61.49		
Total Revenues	.00	289,798,615.00	.00	1,448,832.50	.00	2,613,687.60	183,178.80	106,250.00	1,119,001.64	2,603,635.55	37,733.80	13,250.00
Expenditures:												
General Government	1,101.28	868,368.99										
Public Safety		69,862,843.57		231,913.68		2,380,602.22		49,401.87	795,728.39			
Transportation		4,609,699.15								2,961,259.42		
Health		70,147.58										
Welfare												
Conservation, Culture & Development							218,567.63					
Education		94,347.85										
Total Expenditures	1,101.28	75,505,407.14	.00	231,913.68	.00	2,380,602.22	218,567.63	49,401.87	795,728.39	2,961,259.42	.00	.00
Excess of Revenues Over (Under) Expenditures	(1,101.28)	214,293,207.86	.00	1,216,918.82	.00	233,085.38	(35,388.83)	56,848.13	323,273.25	(357,623.87)	37,733.80	13,250.00
Other Financing Sources (Uses):												
Operating Transfers In							191,164.50					
Operating Transfers Out		195,735,223.20		1,220,559.17		1,852.25			400,000.00			
Total Other Financing Sources (Uses)	.00	(195,735,223.20)	.00	(1,220,559.17)	.00	(1,852.25)	191,164.50	.00	(400,000.00)	.00	.00	.00
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	(1,101.28)	18,557,984.66	.00	(3,640.35)	.00	231,233.13	155,775.67	56,848.13	(76,726.75)	(357,623.87)	37,733.80	13,250.00
Fund Balance—July 1, 1981	3,340.26	27,399,370.53	10,971.55	53,920.37	29.33	1,114,940.52	(13,615.44)	131,548.92	1,985,893.39	1,965,342.93	321,822.53	22,310.00
Fund Balance—June 30, 1982	\$ 2,238.98	\$ 45,957,355.19	\$ 10,971.55	\$ 50,280.02	\$ 29.33	\$ 1,346,173.65	\$ 142,160.23	\$ 188,397.05	\$ 1,909,166.64	\$ 1,607,719.06	\$ 359,556.33	\$ 35,560.00

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982**

	315	316	317	318	320	323	324	325	326	327 Law Enforcement Training Board	328	329 Law Enforcement Academy Building
	Petroleum Severance Tax	Cigarette Tax	Aeronautics Commission Publications	Violent Crime Victim Compensation	Public Utility P.S.C.	Addiction Services	Environmental Management	Administrative Building Council	State Police Building		Mental Health Center	
Revenues						\$ 2,116,667.67					\$ 3,894,677.31	
Taxes	\$ 1,780,306.11	\$ 27,460,599.59										
Licenses, Permits, Franchises				774,224.11	2,598,459.69		151,709.12	1,349,386.53	1,175,896.75			601,854.80
Current Service Charges	8,350.00		3,329.96					8,444.85			24,986,696.00	
Sales								70,233.08			88,469.59	741,783.93
Grants				46.13	509.28			3,218.40				
Other	723.14									.00	28,969,842.90	1,343,638.73
Total Revenues	1,789,379.25	27,460,599.59	3,329.96	774,270.24	2,598,968.97	2,116,667.67	151,709.12	1,431,282.86	1,175,896.75			
Expenditures:												
General Government					2,950,426.80		32,139.80	1,376,075.57	2,075,513.30	303,568.28		1,144,073.14
Public Safety											33,162,300.57	
Transportation				364,569.78		283,069.58	54,025.97					
Health												
Welfare												
Conservation, Culture & Development	1,718,014.70											
Education		.00	.00	364,569.78	2,950,426.80	283,069.58	86,165.77	1,376,075.57	2,075,513.30	303,568.28	33,162,300.57	1,144,073.14
Total Expenditures	1,718,014.70	.00	.00	364,569.78	2,950,426.80	283,069.58	86,165.77	1,376,075.57	2,075,513.30	303,568.28	33,162,300.57	1,144,073.14
Excess of Revenues Over (Under) Expenditures	71,364.55	27,460,599.59	3,329.96	409,700.46	(351,457.83)	1,833,598.09	65,543.35	55,207.29	(899,616.55)	(303,568.28)	(4,192,457.67)	199,565.59
Other Financing Sources (Uses):												
Operating Transfers In		26,799,682.05										277,789.67
Operating Transfers Out												
Total Other Financing Sources (Uses)	.00	(26,799,682.05)	.00	.00	.00	.00	.00	.00	.00	303,068.28	856,917.46	(277,789.67)
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	71,364.55	60,917.54	3,329.96	409,700.46	(351,457.83)	1,833,598.09	65,543.35	55,207.29	(899,616.55)	(500.00)	(3,335,540.21)	(78,224.08)
Fund Balance—July 1, 1981	2,388,711.27	1,978,585.70	2,669.25	624,261.15	2,444,840.57	.00	1,647,312.40	138,471.38	4,271,698.00	500.00	13,303,640.14	1,162,349.83
Fund Balance—June 30, 1982	\$ 2,460,075.82	\$ 2,639,503.24	\$ 5,999.21	\$ 1,033,961.61	\$ 2,093,382.74	\$ 1,833,598.09	\$ 1,712,855.75	\$ 193,678.67	\$ 3,372,081.45	\$.00	\$ 9,968,099.93	\$ 1,084,125.75

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982**

	330 Law Enforcement Academy Training	331 Domestic Violence Prevention and Treatment	332 Domestic Violence	334 Financial Institutions	335 Council for Mental Health	336 Mental Health Support Administration	337 State Parks and Memorials	338 Child Abuse, Federal	339 Library Certification Board	340 Water Resources Development	341 Snowmobile License	342 Fish and Wildlife
Revenues:												
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 54,180.80
Licenses, Permits, Franchises							4,351,456.15		597.30		126,583.50	8,186,014.28
Current Service Charges	1,179,706.00	31,252.71	471,759.40	2,367,759.14			116,505.19			238,434.41		430,762.39
Sales						145.00	15,066.78					31,507.06
Grants	141,392.73			70,186.70								2,031,569.81
Other						145.00	4,483,028.12	00	597.00	238,434.41	126,583.50	47,380.06
Total Revenues	<u>1,321,098.73</u>	<u>31,252.71</u>	<u>471,759.40</u>	<u>2,437,945.84</u>	<u>00</u>	<u>145.00</u>	<u>4,483,028.12</u>	<u>00</u>	<u>597.00</u>	<u>238,434.41</u>	<u>126,583.50</u>	<u>10,781,414.38</u>
Expenditures:												
General Government	1,327,378.92			2,727,742.08								
Public Safety												
Transportation		28,044.36			2,620.23	2,392.00		7,856.64				
Health												
Welfare												
Conservation, Culture & Development			500.98				6,586,756.77		482.92		139,759.45	11,826,591.45
Education												
Total Expenditures	<u>1,327,378.92</u>	<u>28,044.36</u>	<u>500.98</u>	<u>2,727,742.08</u>	<u>2,620.23</u>	<u>2,392.00</u>	<u>6,586,756.77</u>	<u>7,856.64</u>	<u>482.92</u>	<u>00</u>	<u>139,759.45</u>	<u>11,826,591.45</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,280.19)</u>	<u>3,208.35</u>	<u>471,258.42</u>	<u>(289,796.24)</u>	<u>(2,620.23)</u>	<u>(2,247.00)</u>	<u>(5,103,728.65)</u>	<u>(7,856.64)</u>	<u>114.08</u>	<u>238,434.41</u>	<u>(13,175.95)</u>	<u>(1,045,177.07)</u>
Other Financing Sources (Uses):												
Operating Transfers In	14,331.41	290.25					1,920,000.00	2,690.26				2,085,575.36
Operating Transfers Out			326,442.00									
Total Other Financing Sources (Uses)	<u>14,331.41</u>	<u>290.25</u>	<u>(326,442.00)</u>	<u>00</u>	<u>00</u>	<u>00</u>	<u>1,920,000.00</u>	<u>2,690.26</u>	<u>00</u>	<u>00</u>	<u>00</u>	<u>2,085,575.36</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>8,051.22</u>	<u>3,498.60</u>	<u>144,816.42</u>	<u>(289,796.24)</u>	<u>(2,620.23)</u>	<u>(2,247.00)</u>	<u>(183,728.65)</u>	<u>(5,166.38)</u>	<u>114.08</u>	<u>238,434.41</u>	<u>(13,175.95)</u>	<u>1,040,398.29</u>
Fund Balance—July 1, 1981	<u>1,908,201.60</u>	<u>6,226.11</u>	<u>295,239.58</u>	<u>364,900.69</u>	<u>230,321.61</u>	<u>15,442.25</u>	<u>2,719,427.17</u>	<u>5,166.38</u>	<u>2,372.85</u>	<u>1,718,356.99</u>	<u>127,605.33</u>	<u>4,569,591.61</u>
Fund Balance—June 30, 1982	<u>\$ 1,916,252.82</u>	<u>\$ 9,724.71</u>	<u>\$ 440,056.00</u>	<u>\$ 75,004.45</u>	<u>\$ 227,701.38</u>	<u>\$ 13,195.25</u>	<u>\$ 2,535,698.52</u>	<u>\$ 00</u>	<u>\$ 2,486.93</u>	<u>\$ 1,956,791.40</u>	<u>\$ 114,429.38</u>	<u>\$ 5,609,989.90</u>

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	343	344	345	346	347	348	349	350	351	352	353	354
	Forestry Division	Reservoirs	Abandoned Mine Lands	Abandoned Vehicles	Commercial Driver Training	Reclamation Division	Embalmers Education	Welfare, State and Federal Assistance	Title 4D, OASI Act	Title 20	Public Welfare, Medicaid Assistance	Title 19 Certificate M.M.I.S.
Revenues:												
Taxes	\$ 1,978,432.64	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits, Franchises	36,031.00		108,000.00		1,380.00		19,387.50					
Current Service Charges	310,528.09	1,707,784.23				911,760.00						
Sales	799,697.82	121,218.64		243,359.68								
Grants	504,624.00					1,193,711.31		121,639,650.87	8,525,566.97	75,150,913.22	480,324,392.75	728,254.00
Other	40,398.83	13,670.51				22,161.73			14,474,071.52	805,208.83		
Total Revenues	3,669,712.38	1,842,673.38	108,000.00	243,359.68	1,380.00	2,127,633.04	19,387.50	121,639,650.87	22,999,638.49	75,956,122.06	480,324,392.75	728,254.00
Expenditures:												
General Government												
Public Safety				151,569.91	240.00							
Transportation												
Health							7,393.19					
Welfare								119,273,568.28	14,409,130.79		482,920,116.36	675,037.78
Conservation, Culture & Development	4,123,235.34	3,827,392.14	122,769.24			1,356,089.63				72,106,893.74		
Education												
Total Expenditures	4,123,235.34	3,827,392.14	122,769.24	151,569.91	240.00	1,356,089.63	7,393.19	119,273,568.28	14,409,130.79	72,106,893.74	482,920,116.36	675,037.78
Excess of Revenues Over (Under) Expenditures	(453,522.96)	(1,984,718.76)	(14,769.24)	51,789.77	1,140.00	771,543.41	11,994.31	2,366,082.59	8,590,507.70	3,849,228.31	(2,595,723.61)	53,216.22
Other Financing Sources (Uses):												
Operating Transfers In	1,100,000.00	2,850,000.00										
Operating Transfers Out								449,119.10	8,538,575.43	7,981,160.54	214,827.04	
Total Other Financing Sources (Uses)	1,100,000.00	2,850,000.00	.00	.00	.00	.00	.00	(449,119.10)	(8,538,575.43)	(7,981,160.54)	(214,827.04)	.00
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	646,477.04	865,281.24	(14,769.24)	91,789.77	1,140.00	771,543.41	11,994.31	1,916,963.49	51,932.27	(4,131,932.23)	2,810,550.65	53,216.22
Fund Balance—July 1, 1981	1,907,825.21	406,556.83	580,387.16	297,639.80	30,860.70	1,564,796.14	35,491.76	1,167,113.85	3,772,315.02	5,072,024.68	3,507,310.12	.04
Fund Balance—June 30, 1982	\$ 2,554,302.25	\$ 1,271,838.07	\$ 565,617.92	\$ 389,429.57	\$ 32,000.70	\$ 2,336,339.55	\$ 47,486.07	\$ 3,084,077.34	\$ 3,824,247.29	\$ 940,092.45	\$ 696,759.47	\$ 53,216.26

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	355	356	358	359	360	361	362	363	364	365	367	368
	Welfare, Medicaid Administration	Welfare, Work Incentive	Labor Safety Education	Marine Fuel Tax	Tourism Information and Promotion	Public Health Service, U.S.	Maternal Child Health Service	Welfare, Child Service	Welfare, Cuban Refugees	Medical Care Administration, Board of Health	Public Transportation	Criminal Justice Planning
Revenues:												
Taxes	\$	\$	\$ 403,695.16	\$	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits, Franchises												
Current Service Charges												
Sales						5,000.00						
Grants	13,895,876.97	1,583,794.50	161,329.60		50,000.00	23,668,526.79	4,042,939.31	2,294,565.04	1,155,289.69	356,300.00	803,036.98	5,215,356.27
Other						3,191.24						480,680.31
Total Revenues	13,895,876.97	1,583,794.50	565,024.76	.00	50,000.00	23,676,798.03	4,042,939.31	2,294,565.04	1,155,289.69	356,300.00	803,036.98	5,696,036.65
Expenditures:												
General Government												16,930.84
Public Safety			249,404.60									5,909,972.27
Transportation											818,379.98	
Health						23,938,461.48	4,215,627.44			470,588.60		
Welfare	13,891,558.90	1,368,958.10						2,566,806.99	1,120,220.12			
Conservation, Culture & Development					262,791.83	702,670.60						8,121.28
Education												
Total Expenditures	13,891,558.90	1,368,958.10	249,404.60	.00	262,791.83	24,641,132.08	4,215,627.44	2,566,806.99	1,120,220.12	470,588.60	818,379.98	5,935,024.39
Excess of Revenues Over (Under)												
Expenditures	4,318.07	214,836.40	315,620.16	.00	(212,791.83)	(964,334.05)	(172,688.13)	(272,241.95)	35,069.57	(114,288.80)	(15,343.00)	(238,987.74)
Other Financing Sources (Uses):												
Operating Transfers In					194,027.00			354,637.19				
Operating Transfers Out				183,115.84		2,316,398.35			192,455.00		136,882.34	697,392.12
Total Other Financing Sources (Uses)	.00	.00	.00	(183,115.84)	194,027.00	(2,316,398.35)	.00	354,637.19	(192,455.00)	.00	(136,882.34)	(697,392.12)
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	4,318.07	214,836.40	315,620.16	(183,115.84)	(18,764.83)	(3,280,732.40)	(172,688.13)	82,395.24	(157,385.43)	(114,288.80)	(152,225.34)	(936,379.86)
Fund Balance--July 1, 1981	229,677.65	61,891.06	1,840,467.51	183,115.84	125,704.53	4,207,209.32	213,716.76	(3,006.03)	193,955.39	116,139.17	483,548.34	3,295,205.94
Fund Balance--June 30, 1982	\$ 233,995.72	\$ 276,727.46	\$ 2,156,087.67	\$.00	\$ 106,939.70	\$ 926,476.92	\$ 41,028.63	\$ 79,389.21	\$ 36,569.96	\$ 1,850.37	\$ 331,323.00	\$ 2,358,826.08

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	369 Urban Renewal Planning	370 Adult Education	371 Vocational Education	372 Vocational Rehabilitation Division	373 Agency for the Blind	374 Crippled Children	375 School Lunch, National	376 Disability Determination Division	377 Education, National Defense	378 Emergency Special Education Act	379 Library Extension Service	390 Corrections Department, Title 20
Revenues:												
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits, Franchises								9,072.22		65,800.91		1,783.78
Current Service Charges					347,830.56							
Sales					2,339,053.29	1,813,335.42	40,651,560.57	10,886,113.01	415,515.00	3,070,068.47	1,933,046.75	5,874,328.89
Grants	465,092.67	126,203.26	1,412,255.26	19,531,651.14	23,168.28	32,799.59		5,519.87	303.19	8,385.80		4,169.33
Other	305.88		217.53	29,032.44								
Total Revenues	<u>465,398.55</u>	<u>126,203.26</u>	<u>1,412,472.79</u>	<u>19,560,683.58</u>	<u>2,710,052.13</u>	<u>1,846,135.01</u>	<u>40,651,560.57</u>	<u>10,900,705.10</u>	<u>415,818.19</u>	<u>3,144,255.18</u>	<u>1,933,046.75</u>	<u>5,880,282.00</u>
Expenditures:												
General Government												12,466,165.93
Public Safety												
Transportation												
Health						2,890,229.28						
Welfare												
Conservation, Culture & Development	417,326.09			18,510,104.18	2,847,840.39			10,868,830.60			1,900,914.60	
Education		116,207.41	1,386,094.53	18,510,104.18	2,847,840.39	2,890,229.28	46,515,213.81	10,868,830.60	403,995.64	3,070,534.04	1,900,914.60	12,466,165.93
Total Expenditures	<u>417,326.09</u>	<u>116,207.41</u>	<u>1,386,094.53</u>	<u>18,510,104.18</u>	<u>2,847,840.39</u>	<u>2,890,229.28</u>	<u>46,515,213.81</u>	<u>10,868,830.60</u>	<u>403,995.64</u>	<u>3,070,534.04</u>	<u>1,900,914.60</u>	<u>12,466,165.93</u>
Excess of Revenues Over (Under) Expenditures	<u>48,072.46</u>	<u>9,995.85</u>	<u>26,378.26</u>	<u>1,050,579.40</u>	<u>(137,788.26)</u>	<u>(1,044,094.27)</u>	<u>(5,863,653.24)</u>	<u>31,874.50</u>	<u>11,822.55</u>	<u>73,721.14</u>	<u>32,132.15</u>	<u>(6,585,883.93)</u>
Other Financing Sources (Uses):												
Operating Transfers In						1,154,159.65	5,852,336.00					6,672,103.69
Operating Transfers Out	17,885.16	86.59		695,478.37	172,703.99			4,927.31				
Total Other Financing Sources (Uses)	<u>(17,885.16)</u>	<u>(86.59)</u>	<u>.00</u>	<u>(695,478.37)</u>	<u>(172,703.99)</u>	<u>1,154,159.65</u>	<u>5,852,336.00</u>	<u>(4,927.31)</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>6,672,103.69</u>
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	<u>30,187.30</u>	<u>9,909.26</u>	<u>26,378.26</u>	<u>355,101.03</u>	<u>(310,492.25)</u>	<u>110,065.38</u>	<u>(1,317.24)</u>	<u>26,947.19</u>	<u>11,822.55</u>	<u>73,721.14</u>	<u>32,132.15</u>	<u>86,219.76</u>
Fund Balance—July 1, 1981	<u>38,346.98</u>	<u>(6,413.89)</u>	<u>(67,337.54)</u>	<u>181,196.32</u>	<u>1,027,099.27</u>	<u>51,870.89</u>	<u>14,161.00</u>	<u>124,560.52</u>	<u>(6,047.48)</u>	<u>(83,140.75)</u>	<u>4,262.31</u>	<u>1,793,323.25</u>
Fund Balance—June 30, 1982	<u>\$ 68,534.26</u>	<u>\$ 3,495.37</u>	<u>\$ (40,959.28)</u>	<u>\$ 536,297.85</u>	<u>\$ 716,607.02</u>	<u>\$ 161,936.07</u>	<u>\$ 2,843.76</u>	<u>\$ 151,507.71</u>	<u>\$ 5,775.07</u>	<u>\$ (9,419.61)</u>	<u>\$ 36,394.46</u>	<u>\$ 1,879,543.01</u>

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982**

	394	396	400	450	460	490	491	505	506	525	526	529
	Gasoline and Special Fuel Tax	Recreation Development Commission	State Highway Department	Transportation Planning	Department of Transportation Administration	Public Mass Transportation	Special Railroad	State Board of Health	Airports Federal Aid	Food Service Special	Commodity Distribution Salvage	War Surplus Sales
Revenues:												
Taxes	\$ 49,904,753.47	\$	\$	\$	\$	\$ 10,696,800.68	\$ 563,336.20	\$	\$	\$	\$	\$
Licenses, Permits, Franchises			2,583,267.53								695,651.72	
Current Service Charges			38,116.93		436.32							227,270.37
Sales			1,632,189.32									
Grants			165,160,799.51		399,341.76	1,230,430.5		210,629.50	8,066,460.85	7,096,238.79	39,205.00	
Other			7,228,392.37		834.44					2,781.89		284.41
Total Revenues	49,904,753.47	.00	176,642,765.66	.00	400,612.52	11,927,230.98	563,336.20	210,629.50	8,066,460.85	7,099,020.68	734,856.72	227,554.78
Expenditures:												254,627.54
General Government												
Public Safety												
Transportation			378,844,354.46	203,767.45	965,183.08	11,554,799.73	138,994.04		7,827,132.71			
Health								210,629.50				
Welfare												
Conservation, Culture & Development										7,058,768.01	1,022,468.75	
Education										7,058,768.01	1,022,468.75	254,627.54
Total Expenditures	.00	.00	378,844,354.46	203,767.45	965,183.08	11,554,799.73	138,994.04	210,629.50	7,827,132.71	7,058,768.01	1,022,468.75	254,627.54
Excess of Revenues Over (Under) Expenditures	49,904,753.47	.00	(202,201,588.80)	(203,767.45)	(564,570.56)	372,431.25	424,342.16	.00	439,328.14	40,232.67	(287,612.03)	(27,072.76)
Other Financing Sources (Uses):												
Operating Transfers In			194,311,064.10	320,341.21	615,418.00	425,758.53						
Operating Transfers Out	49,904,753.47						187,325.00		27,971.88	5,000.00		
Total Other Financing Sources (Uses)	(49,904,753.47)	.00	194,311,064.10	320,341.21	615,418.00	425,758.53	(187,325.00)	.00	(27,971.88)	(5,000.00)	.00	.00
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	.00	.00	(7,890,524.70)	116,573.76	50,847.44	796,189.78	237,017.16	.00	411,356.26	35,232.67	(287,612.03)	(27,072.76)
Fund Balance—July 1, 1981	.00	(500,000.00)	54,754,033.88	52,185.54	.00	4,438,564.53	501,813.19	40,707.41	5,932.32	(1,272.21)	560,067.86	44,465.03
Fund Balance—June 30, 1982	.00	(500,000.00)	46,863,509.18	168,759.30	50,847.44	5,236,754.31	739,830.35	40,707.41	417,288.58	33,960.46	272,445.83	17,392.27

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982**

	600	601	602	604	616	619	630	625	626	636	648	649
	Other Special Revenue	C.E.T.A.	Public Employment Commission	Standardbred Horse	Com. Service Department	Higher Education Commission	Student Loan Program	Roads and Streets Primary Highway	County Reimbursement	H.A.P. Community Service	Federal Revenue Sharing	Judicial Salaries
Revenues:												
Taxes	\$ 25,780,199.03	\$	\$	\$	\$	\$	\$	\$ 159,279,099.58	\$	\$	\$	\$
Licenses, Permits, Franchises	27,276.50			16,850.00				14,666,156.50				
Current Service Charges	5,254,095.72	3,074.94		16,170.16	68,005.83	43,889.56	2,113,485.21			28,117.85		78,066.50
Sales	251,623.58											
Grants	192,277,081.44	57,612,631.82				75,110.25	1,441,971.56			4,229,418.69		
Other	7,453,205.07	4,442,023.64			1,000.00	2,238.36			79,510.25	566.89		
Total Revenues	231,043,481.34	62,057,730.40	00	33,020.16	69,005.83	121,238.17	3,592,456.77	173,945,256.08	79,510.25	4,258,103.43	00	78,066.50
Expenditures:												
General Government	55,952,875.70	30,920.84		121,709.65	49,862.05				68,482.00			
Public Safety	10,539,062.33	6,516.22										
Transportation	1,424,793.73											
Health	17,871,222.77	102,759.77										
Welfare	7,264,315.95	1,897.50										
Conservation, Culture & Development	40,501,071.39	63,138,393.50	4,794.30							4,332,155.32		
Education	90,865,700.59	9,617,880.64				722,864.38	2,111,583.18					
Total Expenditures	224,419,042.46	72,898,368.47	4,794.30	121,709.65	49,862.05	722,864.38	2,111,583.18	00	68,482.00	4,332,155.32	00	00
Excess of Revenues Over (Under) Expenditures	6,624,438.88	(10,840,638.07)	(4,794.30)	(88,689.49)	19,143.78	(601,626.21)	1,480,873.59	173,945,256.08	11,028.25	(74,051.89)	00	78,066.50
Other Financing Sources (Uses):												
Operating Transfers In				91,466.94		645,052.59						
Operating Transfers Out	33,377,084.22	1,731,266.38			65,000.00			171,089,061.40	1,266,190.50		36	
Total Other Financing Sources (Uses)	(33,377,084.22)	(1,731,266.38)	00	91,466.94	(65,000.00)	645,052.59	00	(171,089,061.40)	(1,266,190.50)	00	(36)	00
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	(26,752,645.34)	(12,571,904.45)	(4,794.30)	2,777.45	(45,856.22)	43,426.38	1,480,873.59	2,856,194.68	(1,255,162.25)	(74,051.89)	(36)	78,066.50
Fund Balance—July 1, 1981	92,755,731.42	15,193,877.56	4,794.30	116,391.06	598,755.86	27,060.43	2,921,274.22	6,656,385.58	1,255,162.25	217,710.58	36	00
Fund Balance—June 30, 1982	\$ 66,003,086.08	\$ 2,621,973.11	\$ 00	\$ 119,168.51	\$ 552,899.64	\$ 70,486.81	\$ 4,402,147.81	\$ 9,512,580.26	\$ 00	\$ 143,658.69	\$ 00	\$ 78,066.50

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	650 Public Deposits Insurance	679 Employment Security C.E.T.A.	Total
Revenues:			
Taxes	\$	\$	\$ 478,885,355.14
Licenses, Permits, Franchises			119,953,965.53
Current Service Charges	10,910,925.36		40,979,491.16
Sales			4,440,804.43
Grants		8,483,134.52	1,306,872,119.12
Other	664,447.76	9,909.09	38,450,280.84
Total Revenues	<u>11,575,373.12</u>	<u>8,493,043.61</u>	<u>1,989,582,016.22</u>
Expenditures:			
General Governments	94,825.07		57,459,703.96
Public Safety			114,590,338.88
Transportation			406,187,104.33
Health			83,745,112.44
Welfare			646,389,696.89
Conservation, Culture & Development		8,093,717.75	253,389,096.91
Education			163,212,367.74
Total Expenditures	<u>94,825.07</u>	<u>8,093,717.75</u>	<u>1,724,963,420.95</u>
Excess of Revenues Over (Under) Expenditures	<u>11,480,548.05</u>	<u>399,325.86</u>	<u>264,618,595.27</u>
Other Financing Sources (Uses):			
Operating Transfers In	3,098,427.04		223,058,829.46
Operating Transfers Out			504,016,208.73
Total Other Financing Sources (Uses)	<u>3,098,427.04</u>	<u>.00</u>	<u>(280,957,379.27)</u>
Excess of Revenue and Other Sources Over (Under)			
Expenditures and Other Uses	<u>14,578,975.09</u>	<u>399,325.86</u>	<u>(16,338,784.00)</u>
Fund Balance—July 1, 1981	<u>78,284,977.90</u>	<u>414,708.59</u>	<u>363,626,812.68</u>
Fund Balance—June 30, 1982	<u>\$ 92,863,952.99</u>	<u>\$ 814,034.75</u>	<u>\$ 347,288,028.68</u>

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	201 American Revolution Bi-Centennial			301 Motor Vehicle Highway			304 Education Service Foundation			305 Public Service Commission		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$ 3,340.26	\$ 1,101.28	\$ 2,238.98	\$ 228,364,455.29	\$ 228,364,455.29	\$.00	\$	\$	\$	\$ 948,668.44	\$ 948,668.44	\$.00
Public Safety				74,202,324.28	74,202,324.28	.00						
Transportation				4,598,308.89	4,598,308.89	.00						
Health				70,147.58	70,147.58	.00						
Welfare												
Conservation, Culture & Development				228,038.73	228,038.73	.00						
Education												
Total Expenditures	\$ 3,340.26	\$ 1,101.28	\$ 2,238.98	\$ 307,463,274.77	\$ 307,463,274.77	\$.00	\$.00	\$.00	\$.00	\$ 948,668.44	\$ 948,668.44	\$.00

REVENUES NOT BUDGETED BY FUND

	306 Forensic Laboratory			307 Alcoholic Beverage Commission			309 Excise Tax Special Education			310 Bail Bond Receipts, Insurance Department		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$ 2,376,138.93	\$ 2,376,138.93	\$.00	\$	\$	\$	\$ 49,038.62	\$ 49,038.62	\$.00
Public Safety												
Transportation												
Health												
Welfare												
Conservation, Culture & Development												
Education							217,178.08	217,178.08	.00			
Total Expenditures	\$.00	\$.00	\$.00	\$ 2,376,138.93	\$ 2,376,138.93	\$.00	\$ 217,178.08	\$ 217,178.08	\$.00	\$ 49,038.62	\$ 49,038.62	\$.00

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)**

	311 Fire Marshall			312 Meat and Poultry Inspection			313 Accident Report			314 Grain Testing, Board of Health		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety	792,769.38	792,769.38	.00									
Transportation												
Health				2,943,930.06	2,943,930.06	.00						
Welfare												
Conservation, Culture & Development												
Education												
Total Expenditures	\$ 792,769.38	\$ 792,769.38	\$.00	\$ 2,943,930.06	\$ 2,943,930.06	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00

REVENUES NOT BUDGETED BY FUND

	315 Petroleum Severance Tax			316 Cigarette Tax			317 Aeronautics Commission Publications			318 Violent Crime Victim Compensation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$ 26,799,682.05	\$ 26,799,682.05	\$.00	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health										1,396,531.39	364,569.78	1,033,961.61
Welfare												
Conservation, Culture & Development	1,716,968.49	1,716,968.49	.00									
Education												
Total Expenditures	\$ 1,716,968.49	\$ 1,716,968.49	\$.00	\$ 26,799,682.05	\$ 26,799,682.05	\$.00	\$.00	\$.00	\$.00	\$ 1,396,531.39	\$ 364,569.78	\$ 1,033,961.61

REVENUES NOT BUDGETED BY FUND

STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	300 Public Utility P.S.C.			323 Addiction Services			324 Environmental Management			325 Administrative Building Council		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety	2,946,279.56	2,946,279.56	.00				28,645.14	28,645.14	.00	1,396,526.92	1,396,526.92	.00
Transportation				283,069.58	283,069.58	.00	54,025.97	54,025.97	.00			
Health												
Welfare												
Conservation, Culture & Development												
Education												
Total Expenditures	\$ 2,946,279.56	\$ 2,946,279.56	\$.00	\$ 283,069.58	\$ 283,069.58	\$.00	\$ 82,671.11	\$ 82,671.11	\$.00	\$ 1,396,526.92	\$ 1,396,526.92	\$.00

REVENUES NOT BUDGETED BY FUND

	326 State Police Building			327 Law Enforcement Training Board			328 Mental Health Center			329 Law Enforcement Academy Building		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety	2,169,351.14	2,169,351.14	.00	303,568.28	303,568.28	.00				1,187,628.44	1,187,628.44	.00
Transportation							36,389,880.50	36,389,880.50	.00			
Health												
Welfare												
Conservation, Culture & Development												
Education												
Total Expenditures	\$ 2,169,351.14	\$ 2,169,351.14	\$.00	\$ 303,568.28	\$ 303,568.28	\$.00	\$ 36,389,880.50	\$ 36,389,880.50	\$.00	\$ 1,187,628.44	\$ 1,187,628.44	\$.00

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)**

	330 Law Enforcement Academy Training			331 Domestic Violence Prevention Treatment			332 Domestic Violence			334 Financial Institutions		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety	1,401,890.08	1,401,890.08	.00							2,716,808.72	2,716,808.72	.00
Transportation				37,769.07	28,044.36	9,724.71						
Health												
Welfare												
Conservation, Culture & Development							293,500.98	293,500.98	.00			
Education												
Total Expenditures	\$ 1,401,890.08	\$ 1,401,890.08	\$.00	\$ 37,769.07	\$ 28,044.36	\$ 9,724.71	\$ 293,500.98	\$ 293,500.98	\$.00	\$ 2,716,808.72	\$ 2,716,808.72	\$.00

REVENUES NOT BUDGETED BY FUND

	335 Council for Mental Health			336 Mental Health Support Administration			337 State Parks and Memorials			338 Child Abuse, Federal		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health	2,620.23	2,620.23	.00	3,068.00	3,068.00	.00				7,856.64	7,856.64	.00
Welfare												
Conservation, Culture & Development							6,659,827.11	6,659,827.11	.00			
Education												
Total Expenditures	\$ 2,620.23	\$ 2,620.23	\$.00	\$ 3,068.00	\$ 3,068.00	\$.00	\$ 6,659,827.11	\$ 6,659,827.11	\$.00	\$ 7,856.64	\$ 7,856.64	\$.00

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	339 Library Certification Board			340 Water Resources Development			341 Snowmobile License			342 Fish and Wildlife		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health												
Welfare												
Conservation, Culture & Development	482.92	472.92	.00				160,464.37	160,464.37	.00	13,907,494.44	13,907,494.44	.00
Education												
Total Expenditures	\$ 482.92	\$ 482.92	\$.00	\$.00	\$.00	\$.00	\$ 160,464.37	\$ 160,464.37	\$.00	\$ 13,907,494.44	\$ 13,907,494.44	\$.00

REVENUES NOT BUDGETED BY FUND

	343 Forestry Division			344 Reservoirs			345 Abandoned Mine Lands			346 Abandoned Vehicles		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health												
Welfare												
Conservation, Culture & Development	4,114,634.42	4,114,634.42	.00	3,870,049.07	3,870,049.07	.00	199,454.24	199,454.24	.00			
Education										151,569.91	151,569.91	.00
Total Expenditures	\$ 4,114,634.42	\$ 4,114,634.42	\$.00	\$ 3,870,049.07	\$ 3,870,049.07	\$.00	\$ 199,454.24	\$ 199,454.24	\$.00	\$ 151,569.91	\$ 151,569.91	\$.00

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	347 Commercial Driver Training			348 Reclamation Division			349 Embalmers Education			350 Welfare, State and Federal Assistance		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety	240.00	240.00	.00									
Transportation												
Health							7,393.19	7,393.19	.00			
Welfare										119,273,568.28	119,273,568.28	.00
Conservation, Culture & Development				1,408,598.90	1,408,598.90	.00						
Education												
Total Expenditures	\$ 240.00	\$ 240.00	\$.00	\$ 1,408,598.90	\$ 1,408,598.90	\$.00	\$ 7,393.19	\$ 7,393.19	\$.00	\$ 119,273,568.28	\$ 119,273,568.28	\$.00

REVENUES NOT BUDGETED BY FUND

	351 Title 40, OASI Act			352 Title 20			353 Public Welfare, Medicaid Assistance			354 Title 19 Certificate M.M.I.S.		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health												
Welfare	14,446,313.32	14,446,313.32	.00				482,920,116.36	482,920,116.36	.00	675,037.78	675,037.78	.00
Conservation, Culture & Development				78,526,088.98	78,526,088.98	.00						
Education												
Total Expenditures	\$ 14,446,313.32	\$ 14,446,313.32	\$.00	\$ 78,526,088.98	\$ 78,526,088.98	\$.00	\$ 482,920,116.36	\$ 482,920,116.36	\$.00	\$ 675,037.78	\$ 675,037.78	\$.00

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	355 Welfare, Medicaid Administration			356 Welfare, Work Incentive			358 Labor Safety Education			359 Marine Fuel Tax		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety							738,898.73	248,821.17	490,077.56			
Transportation												
Health												
Welfare	13,891,558.90	13,891,558.90	.00	1,368,958.10	1,368,958.10	.00						
Conservation, Culture & Development												
Education												
Total Expenditures	\$ 13,891,558.90	\$ 13,891,558.90	\$.00	\$ 1,368,958.10	\$ 1,368,958.10	\$.00	\$ 738,898.73	\$ 248,821.17	\$ 490,077.56	\$.00	\$.00	\$.00
REVENUES NOT BUDGETED BY FUND												
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health				25,394,241.13	24,489,376.07	904,865.06	4,289,430.67	4,282,240.69	7,189.98	2,597,887.09	2,597,887.09	.00
Welfare												
Conservation, Culture & Development	373,288.62	261,863.68	111,424.94	792,798.83	740,431.17	52,367.66						
Education												
Total Expenditures	\$ 373,288.62	\$ 261,863.68	\$ 111,424.94	\$ 26,187,039.96	\$ 25,229,807.24	\$ 957,232.72	\$ 4,289,430.67	\$ 4,282,240.69	\$ 7,189.98	\$ 2,597,887.09	\$ 2,597,887.09	\$.00
REVENUES NOT BUDGETED BY FUND												

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)**

	364 Welfare, Cuban Refugees			365 Medical Care Administration, Board of Health			367 Public Transportation			368 Criminal Justice Planning		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	230,409.39	17,797.71	212,611.68
Public Safety										8,182,221.49	6,028,987.47	2,153,234.02
Transportation							1,154,470.49	975,744.42	178,726.07			
Health				472,439.17	470,588.80	1,850.37						
Welfare	1,156,790.08	1,155,675.30	1,114.78									
Conservation, Culture & Development										15,301.42	8,121.28	7,180.14
Education												
Total Expenditures	\$ 1,156,790.08	\$ 1,155,675.30	\$ 1,114.78	\$ 472,439.17	\$ 470,588.80	\$ 1,850.37	\$ 1,154,470.49	\$ 975,744.42	\$ 178,726.07	\$ 8,427,932.30	\$ 6,054,906.46	\$ 2,373,025.84

REVENUES NOT BUDGETED BY FUND

	369 Urban Renewal Planning			370 Adult Education			371 Vocational Education			372 Vocational Rehabilitation Division		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health												
Welfare												
Conservation, Culture & Development	537,316.47	463,337.99	73,980.48							19,494,538.01	18,616,285.30	878,252.71
Education				127,111.65	117,197.72	9,913.93	1,426,740.36	1,390,690.24	36,050.12			
Total Expenditures	\$ 537,316.47	\$ 463,337.99	\$ 73,980.48	\$ 127,111.65	\$ 117,197.72	\$ 9,913.93	\$ 1,426,740.36	\$ 1,390,690.24	\$ 36,050.12	\$ 19,494,538.01	\$ 18,616,285.30	\$ 878,252.71

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	373 Agency for the Blind			374 Crippled Children			375 School Lunch, National			376 Disability Determination Division		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health												
Welfare				2,910,860.37	2,907,609.83	3,250.54						
Conservation, Culture & Development	3,663,228.27	2,889,823.52	773,404.75				46,518,057.57	46,515,213.81	2,843.76	11,296,291.19	10,842,317.17	453,974.02
Education												
Total Expenditures	\$ 3,663,228.27	\$ 2,889,823.52	\$ 773,404.75	\$ 2,910,860.37	\$ 2,907,609.83	\$ 3,250.54	\$ 46,518,057.57	\$ 46,515,213.81	\$ 2,843.76	\$ 11,296,291.19	\$ 10,842,317.17	\$ 453,974.02

REVENUES NOT BUDGETED BY FUND

	377 Education, National Defense			378 Emergency Special Education Act			379 Library Extension Service			390 Corrections Department, Title 20		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation												
Health												
Welfare												
Conservation, Culture & Development							1,964,101.21	1,914,201.16	49,900.05			
Education	429,924.17	404,701.12	25,223.05	3,241,383.44	3,135,092.26	106,291.18				14,658,510.98	12,583,227.33	2,075,283.65
Total Expenditures	\$ 429,924.17	\$ 404,701.12	\$ 25,223.05	\$ 3,241,383.44	\$ 3,135,092.26	\$ 106,291.18	\$ 1,964,101.21	\$ 1,914,201.16	\$ 49,900.05	\$ 14,658,510.98	\$ 12,583,227.33	\$ 2,075,283.65

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)**

	394 Gasoline and Special Fuel Tax			396 Recreation Development Commission			400 State Highway Department			450 Transportation Planning		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation							622,242,088.25	508,237,461.90	114,004,626.35	209,183.84	209,183.84	.00
Health												
Welfare												
Conservation, Culture & Development												
Education												
Total Expenditures	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$ 622,242,088.25	\$ 508,237,461.90	\$ 114,004,626.35	\$ 209,183.84	\$ 209,183.84	\$.00

REVENUES NOT BUDGETED BY FUND

	460 Department of Transportation Administration			490 Public Mass Transportation			491 Special Railroad			505 State Board of Health		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Safety												
Transportation	939,023.86	939,023.86	.00	11,554,799.73	11,554,799.73	.00	138,994.04	138,994.04	.00	251,336.91	210,629.50	40,707.41
Health												
Welfare												
Conservation, Culture & Development												
Education												
Total Expenditures	\$ 939,023.86	\$ 939,023.86	\$.00	\$ 11,554,799.73	\$ 11,554,799.73	\$.00	\$ 138,994.04	\$ 138,994.04	\$.00	\$ 251,336.91	\$ 210,629.50	\$ 40,707.41

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	506 Airports Federal Aid			525 Food Service Special			526 Commodity Distribution Salvage			529 War Surplus Sales		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	283,844.19	254,577.88	29,266.31
Public Safety												
Transportation	8,044,421.29	7,627,132.71	417,288.58									
Health												
Welfare												
Conservation, Culture & Development												
Education				7,139,101.73	7,064,372.34	74,729.39	1,305,218.72	1,021,970.77	283,347.95			
Total Expenditures	\$ 8,044,421.29	\$ 7,627,132.71	\$ 417,288.58	\$ 7,139,101.73	\$ 7,064,372.34	\$ 74,729.39	\$ 1,305,318.72	\$ 1,021,970.77	\$ 283,347.95	\$ 283,844.19	\$ 254,577.88	\$ 29,266.31

REVENUES NOT BUDGETED BY FUND

	600 Other Special Revenue			601 C.E.T.A.			602 Public Employment Commission			604 Standardbred Horse		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$ 209,349,930.40	\$ 189,004,351.01	\$ 20,345,579.39	\$ 40,043.01	\$ 34,495.52	\$ 5,547.49	\$	\$	\$	\$ 740,196.69	\$ 736,602.70	\$ 3,593.99
Public Safety	33,646,698.52	27,220,182.34	6,426,516.18	13,399.52	12,596.93	800.59						
Transportation	1,577,612.68	1,436,104.32	141,508.36									
Health	27,948,231.01	24,864,040.31	3,084,190.70	129,918.91	128,154.13	1,764.78						
Welfare	7,533,132.91	7,264,315.95	268,816.96	3,478.17	3,478.17	.00						
Conservation, Culture & Development	92,233,686.21	74,559,158.30	17,674,527.91	64,490,873.98	63,198,203.79	1,292,670.19	4,794.30	4,794.30	.00			
Education	94,925,630.30	92,843,703.21	2,081,927.09	11,504,621.58	10,049,472.65	1,455,148.93						
Total Expenditures	\$ 467,214,922.03	\$ 417,191,855.44	\$ 50,023,066.59	\$ 76,182,335.17	\$ 73,426,403.19	\$ 2,755,931.98	\$ 4,794.30	\$ 4,794.30	\$.00	\$ 740,196.69	\$ 736,602.70	\$ 3,593.99

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)**

	616 Commerce Department			619 Higher Education Commission			620 Student Loan Program			625 Roads and Streets Primary Highway		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$ 204,359.41	\$ 150,663.48	\$ 53,695.93	\$	\$	\$	\$	\$	\$	\$ 180,601,641.66	\$ 171,089,061.40	\$ 9,512,580.26
Public Safety												
Transportation												
Health												
Welfare												
Conservation, Culture & Development				822,768.26	723,668.74	99,099.52	4,306,031.57	3,625,333.43	680,698.14			
Education												
Total Expenditures	\$ 204,359.41	\$ 150,663.48	\$ 53,695.93	\$ 822,768.26	\$ 723,668.74	\$ 99,099.52	\$ 4,306,031.57	\$ 3,625,333.43	\$ 680,698.14	\$ 180,601,641.66	\$ 171,089,061.40	\$ 9,512,580.26

REVENUES NOT BUDGETED BY FUND

	626 County Reimbursement			636 H.A.P. Community Service			648 Federal Revenue Sharing			649 Judicial Salaries		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Licenses, Permits, Franchises												
Current Service Charges												
Sales												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$ 68,482.00	\$ 68,482.00	\$ 0.00	\$	\$	\$	\$	\$	\$	\$ 78,066.50	\$ 77,002.20	\$ 1,064.30
Public Safety												
Transportation												
Health												
Welfare												
Conservation, Culture & Development				5,393,050.42	5,218,336.68	174,713.74						
Education												
Total Expenditures	\$ 68,482.00	\$ 68,482.00	\$ 0.00	\$ 5,393,050.42	\$ 5,218,336.68	\$ 174,713.74	\$ 0.00	\$ 0.00	\$ 0.00	\$ 78,066.50	\$ 77,002.20	\$ 1,064.30

REVENUES NOT BUDGETED BY FUND

STATE OF INDIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)

	650 Public Deposits Insurance			679 Employment Security C.E.T.A.			Total		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes									
Licenses, Permits, Franchises									
Current Service Charges									
Sales									
Grants									
Other									
Total Revenues									
REVENUES NOT BUDGETED BY FUND									
Expenditures:									
General Government	\$ 19,444,023.72	\$ 19,394,011.05	\$ 50,012.67	\$	\$	\$ 666,208,474.57	\$ 635,992,253.57	\$ 30,216,191.00	
Public Safety						147,911,177.08	136,765,265.08	11,145,912.00	
Transportation						650,458,903.07	535,716,753.71	114,742,149.36	
Health						99,676,033.37	94,591,778.75	5,084,254.62	
Welfare						646,785,558.00	646,512,375.72	273,182.28	
Conservation, Culture & Development				8,907,752.50	8,093,717.75	814,034.75	320,009,285.93	297,660,034.73	22,349,251.20
Education						172,297,207.58	167,344,754.38	4,962,453.20	
Total Expenditures	\$ 19,444,023.72	\$ 19,394,011.05	\$ 50,012.67	\$ 8,907,752.50	\$ 8,093,717.75	\$ 814,034.75	\$ 2,703,256,639.60	\$ 2,514,583,245.94	\$ 188,673,393.66

The accompanying notes are an integral part of the financial statements.

Capital Projects Funds

**STATE OF INDIANA
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	380	389	391	395	398		
	Construction Post War	Construction Mental Institutions	Construction Soldiers & Sailors Children's Home	Construction Soldiers Home	Cigarette Tax	General Fund Construction	Total
ASSETS							
Cash	\$ 36,453,422.49	\$ 1,432,939.44	\$ 198,071.75	\$ 1,440,855.50	\$ 9,757,305.44	\$ 48,271,533.68	\$ 97,554,128.30
Investments			250,000.00	3,743,000.00			3,993,000.00
Accounts Receivable	33,039.00						33,039.00
Due From Other Funds/Governments					500,000.00		500,000.00
Total Assets	\$ 36,486,461.49	\$ 1,432,939.44	\$ 448,071.75	\$ 5,183,855.50	\$ 10,257,305.44	\$ 48,271,533.68	\$ 102,080,167.30
LIABILITIES AND FUND EQUITY							
Liabilities:							
Salaries Payable	\$	\$	\$	\$	\$ 10,963.24	\$ 13,426.50	\$ 24,389.74
Vouchers Payable				8,613.95	62,164.16	1,212,552.50	1,283,330.61
Due to Other Funds/Governments		3,346,562.69					3,346,562.69
Total Liabilities	00	3,346,562.69	00	8,613.95	73,127.40	1,225,979.00	4,654,283.04
Fund Equity:							
Fund Balances:							
Reserved for Long-Term Receivables					500,000.00		500,000.00
Reserved for Encumbrances	4,840,041.51	95,639.33	3,173.60	364,905.94	2,461,381.42	3,961,715.02	11,726,856.82
Unreserved:							
Designated for Appropriation	9,511,973.48	1,019,201.20				34,463,816.92	44,994,991.60
Designated for Allotment	20,491,068.75	616.03				8,620,022.74	29,111,727.52
Undesignated	1,643,357.75	(3,029,079.81)	444,898.15	4,810,335.61	7,222,796.62		11,092,308.32
Total Fund Equity	36,486,461.49	(1,913,623.25)	448,071.75	5,175,241.55	10,194,178.04	47,045,554.68	97,425,884.26
Total Liabilities and Fund Equity	\$ 36,486,461.49	\$ 1,432,939.44	\$ 448,071.75	\$ 5,183,855.50	\$ 10,257,305.44	\$ 48,271,533.68	\$ 102,080,167.30

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982**

	380	389	391	395	398		
	Construction Post War	Construction Mental Institutions	Construction Soldiers & Sailors Children's Home	Construction Soldiers Home	Cigarette Tax	General Fund Construction	Total
Revenues:							
Taxes	\$ 15,799,581.14	\$	\$ 252,641.87	\$ 1,119,277.35	\$	\$	\$ 15,799,581.14
Current Service Charges		14,527,911.82					15,899,831.04
Sales						20.00	20.00
Grants		20,372,717.47		198,264.08	5,320,317.79	269,270.95	26,160,570.29
Other	500.00	219.04			2,650.00	27,790.08	31,159.12
Total Revenues	<u>15,800,081.14</u>	<u>34,900,848.33</u>	<u>252,641.87</u>	<u>1,317,541.43</u>	<u>5,322,967.79</u>	<u>297,081.03</u>	<u>57,291,161.59</u>
Expenditures:							
General Government						2,137,470.89	2,137,470.89
Public Safety	9,539,245.63					2,469,183.67	12,008,429.30
Transportation						817,311.03	817,311.03
Health	17,726,562.22	169,763.83	80,541.51	1,579,918.33		16,737,656.87	36,294,442.76
Conservation, Culture & Development					7,172,792.31	11,471,137.73	18,643,930.04
Education						2,902,806.00	2,902,806.00
Total Expenditures	<u>27,265,807.85</u>	<u>169,763.83</u>	<u>80,541.51</u>	<u>1,579,918.33</u>	<u>7,172,792.31</u>	<u>36,535,566.19</u>	<u>72,404,390.02</u>
Excess of Revenues Over (Under) Expenditures	<u>(11,465,726.71)</u>	<u>34,731,084.50</u>	<u>172,100.36</u>	<u>(262,376.90)</u>	<u>(1,849,824.52)</u>	<u>(36,238,485.16)</u>	<u>(14,913,228.43)</u>
Other Financing Sources (Uses):							
Operating Transfers In					6,559,587.88	27,127,170.51	33,686,758.39
Operating Transfers Out	82,857.16	38,973,099.29		4,700,000.00			43,755,956.45
Total Other Financing Sources (Uses)	<u>(82,857.16)</u>	<u>(38,973,099.29)</u>	<u>00</u>	<u>(4,700,000.00)</u>	<u>6,559,587.88</u>	<u>27,127,170.51</u>	<u>(10,069,198.06)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(11,548,583.87)</u>	<u>(4,242,014.79)</u>	<u>172,100.36</u>	<u>(4,962,376.90)</u>	<u>4,709,763.36</u>	<u>(9,111,311.65)</u>	<u>(24,982,426.49)</u>
Fund Balance—July 1, 1981	<u>48,035,045.36</u>	<u>2,328,391.54</u>	<u>275,971.39</u>	<u>10,137,618.45</u>	<u>5,474,414.68</u>	<u>56,204,869.33</u>	<u>122,456,310.75</u>
Prior Period Adjustment (See Note C)						(48,000.00)	(48,000.00)
Adjusted Fund Balance—July 1, 1981	<u>48,035,045.36</u>	<u>2,328,391.54</u>	<u>275,971.39</u>	<u>10,137,618.45</u>	<u>5,474,414.68</u>	<u>56,156,869.33</u>	<u>122,408,310.75</u>
Fund Balance—June 30, 1982	<u>\$ 36,486,461.49</u>	<u>\$ (1,913,623.25)</u>	<u>\$ 448,071.75</u>	<u>\$ 5,175,241.55</u>	<u>\$ 10,184,178.04</u>	<u>\$ 47,045,554.68</u>	<u>\$ 97,425,884.26</u>

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1982
(Non-GAAP Basis)**

	386 Construction Post War			389 Construction Mental Institutions			391 Construction Soldiers & Sailors Children's Home			395 Construction Soldiers Home		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes												
Current Service Charges												
Grants												
Other												
Total Revenues												
Expenditures:												
General Government	\$ 9,511,973.48	\$ 00	\$ 9,511,973.48	\$ 1,019,201.20	\$ 00	\$ 1,019,201.20	\$	\$	\$	\$	\$	\$
Public Safety	32,585,566.77	14,070,495.65	18,515,071.12									
Transportation												
Health	20,011,371.34	18,035,353.71	1,976,017.63	270,230.91	269,614.88	616.03	83,715.11	83,715.11	00	3,161,327.75	3,161,327.75	00
Conservation, Culture & Development												
Education												
Total Expenditures	\$ 62,108,911.59	\$ 32,105,849.36	\$ 30,003,062.23	\$ 1,289,432.11	\$ 269,614.88	\$ 1,019,817.23	\$ 83,715.11	\$ 83,715.11	\$ 00	\$ 3,161,327.75	\$ 3,161,327.75	\$ 00

REVENUES NOT BUDGETED BY FUND

	398 Cigarette Tax			General Fund Construction			Total		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes									
Current Service Charges									
Grants									
Other									
Total Revenues									
Expenditures:									
General Government	\$	\$	\$	\$ 2,667,352.46	\$ 2,190,869.81	\$ 476,482.65	\$ 13,198,527.14	\$ 2,190,869.81	\$ 11,007,657.33
Public Safety				5,202,838.16	2,819,211.36	2,383,626.80	37,788,404.93	16,889,707.01	20,898,697.92
Transportation				1,624,104.16	816,059.49	808,044.67	1,624,104.16	816,059.49	808,044.67
Health				21,827,218.79	18,563,477.06	3,263,741.73	45,353,863.90	40,113,488.51	5,240,375.39
Conservation, Culture & Development	9,659,782.83	9,659,782.83	00	15,109,644.39	13,433,153.95	1,676,490.44	24,769,427.22	23,092,936.78	1,676,490.44
Education				2,927,806.00	2,902,806.00	25,000.00	2,927,806.00	2,902,806.00	25,000.00
Total Expenditures	\$ 9,659,782.83	\$ 9,659,782.83	\$ 00	\$ 49,358,963.96	\$ 40,725,577.67	\$ 8,633,386.29	\$ 125,662,133.35	\$ 86,005,867.60	\$ 39,656,265.75

REVENUES NOT BUDGETED BY FUND

The accompanying notes are an integral part of the financial statements.

Enterprise Funds

**STATE OF INDIANA
ENTERPRISE FUND
BALANCE SHEET
June 30, 1982**

536, 537, 538
Toll
Bridges

ASSETS

Cash	\$ 713,819.55
Due From Other Funds/Governments	688,164.51
Land, Buildings and Improvements	13,392,441.76
Accumulated Depreciation—Land, Buildings and Improvements	(4,749,766.96)
Furniture, Fixtures and Equipment	256,096.20
Accumulated Depreciation—Furniture, Fixtures and Equipment	(23,342.96)
Vehicles	7,466.00
Accumulated Depreciation—Vehicles	(2,986.40)
Total Assets	<u>\$ 10,281,891.70</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Salaries Payable	\$ 31,082.37
Revenue Bonds Outstanding	185,000.00
Advance From Other Funds/Governments	7,613,753.32
Total Liabilities	<u>7,829,835.69</u>
Fund Equity:	
Retained Earnings	2,452,056.01
Total Fund Equity	<u>2,452,056.01</u>
Total Liabilities and Fund Equity	<u>\$ 10,281,891.70</u>

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN RETAINED EARNINGS
Fiscal Year Ended June 30, 1982**

	536, 537, 538 Toll Bridges
Operating Revenues:	
Toll Receipts	\$ 1,440,150.42
Total Operating Revenues	<u>1,440,150.42</u>
Operating Expenses:	
Personal Services	533,995.50
Services Other Than Personal	19,349.94
Services By Contract	259,662.22
Materials, Parts and Supplies	10,151.88
Expendable Land and Structure	48,464.32
Grants, Subsidies and Awards	14,076.65
Travel	3,959.05
Depreciation	279,245.87
Total Operating Expenses	<u>1,168,905.43</u>
Operating Income	<u>271,244.99</u>
Non-Operating Revenues (Expenses):	
Interest Income	83,354.47
Interest Expense	(15,575.23)
Non-Operating Income	<u>67,779.24</u>
Net Income	339,024.23
Retained Earnings, July 1, 1981	2,113,031.78
Retained Earnings, June 30, 1982	<u>\$ 2,452,056.01</u>

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
ENTERPRISE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
Fiscal Year Ended June 30, 1982**

	536, 537, 538 Toll Bridges
Resources Provided By:	
Operations—Net Income	\$ 339,024.23
Items not Requiring the Use of Working Capital:	
Depreciation	279,245.87
Total Resources Provided By Operations	618,270.10
Advance From Other Funds/Governments	15,575.23
Total Resources Provided	633,845.33
Resources Used For:	
Purchase of Fixed Assets	4,215.95
Total Resources Used	4,215.95
Net Increase in Working Capital	\$ 629,629.38
Elements of Net Increase (Decrease) in Working Capital:	
Current Assets:	
Cash	\$ (617,069.84)
Prepaid Insurance	(21,531.72)
Due From Other Funds/Governments	688,164.51
Total Current Assets	49,562.95
Current Liabilities:	
Salaries Payable	(1,935.33)
Vouchers Payable	9,281.76
Current Portion of Revenue Bonds Payable	535,000.00
Bond Interest Payable	37,720.00
	580,066.43
Net Increase in Working Capital	\$ 629,629.38

The accompanying notes are an integral part of the financial statements.

Internal Service Funds

**STATE OF INDIANA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEETS
June 30, 1982**

	515 Institutional Industries	522 Administration Services Revolving	Total
ASSETS			
Cash.....	\$ 2,358,950.79	\$ 2,062,553.23	\$ 4,421,504.02
Accounts Receivable.....	715,078.76	756,543.45	1,471,622.21
Inventory	4,783,704.48	419,774.01	5,203,478.49
Prepaid Expenses		30,476.13	30,476.13
Land, Buildings and Improvements	819,357.00	297,926.00	1,117,283.00
Accumulated Depreciation—Land, Buildings and Improvements	(519,175.01)	(58,862.60)	(578,037.61)
Furniture, Fixtures and Equipment	3,143,270.00	238,312.43	3,381,582.43
Accumulated Depreciation—Furniture, Fixtures and Equipment	(1,692,180.34)	(142,390.09)	(1,834,570.43)
Vehicles.....	432,123.00	5,409,609.76	5,841,732.76
Accumulated Depreciation—Vehicles	(250,326.44)	(1,487,337.99)	(1,737,664.43)
Rental Equipment		42,157.82	42,157.82
Accumulated Depreciation—Rental Equipment ...		(36,011.51)	(36,011.51)
Livestock.....	667,390.00		667,390.00
Total Assets	<u>\$ 10,458,192.24</u>	<u>\$ 7,532,750.64</u>	<u>\$ 17,990,942.88</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Salaries Payable	\$ 128,427.34	\$ 49,512.47	\$ 177,939.81
Vouchers Payable	375,251.50	722,214.37	1,097,465.87
Deferred Revenue		64,471.66	64,471.66
Due to Other Funds/Governments		337,799.94	337,799.94
Total Liabilities.....	<u>503,678.84</u>	<u>1,173,998.44</u>	<u>1,677,677.28</u>
Fund Equity:			
Contributed Capital	1,000,000.00	1,572,688.00	2,572,688.00
Retained Earnings	8,954,513.40	4,786,064.20	13,740,577.60
Total Fund Equity	<u>9,954,513.40</u>	<u>6,358,752.20</u>	<u>16,313,265.60</u>
Total Liabilities and Fund Equity	<u>\$ 10,458,192.24</u>	<u>\$ 7,532,750.64</u>	<u>\$ 17,990,942.88</u>

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN RETAINED EARNINGS
Fiscal Year Ended June 30, 1982**

	515 Institutional Industries	522 Administration Services Revolving	Total
Operating Revenues:			
Sales.....	\$ 6,630,962.91	\$ 6,769,144.72	\$ 13,400,107.63
Charges for Services.....		229,927.97	229,927.97
Rental Income		1,641,318.19	1,641,318.19
Total Operating Revenues	6,630,962.91	8,640,390.88	15,271,353.79
Cost of Sales.....	3,241,622.35	2,251,537.21	5,493,159.56
Gross Margin.....	3,389,340.56	6,388,853.67	9,778,194.23
Operating Expenses:			
Personal Services	2,014,441.59	820,807.40	2,835,248.99
Services Other Than Personal.....	88,328.35	3,615,317.80	3,703,646.15
Services By Contract	205,365.50	493,245.94	698,611.44
Materials, Parts and Supplies	1,007,707.93	593,311.51	1,601,019.44
Expendable Equipment.....	63,787.05		63,787.05
Travel	25,452.45	3,538.80	28,991.25
Depreciation.....	221,289.86	994,976.11	1,216,265.97
Other	675.13	1,928.51	2,603.64
Total Operating Expenses.....	3,627,047.86	6,523,126.07	10,150,173.93
Operating Loss	(237,707.30)	(134,272.40)	(371,979.70)
Non-Operating Revenues:			
Lease of Land.....	45,111.30		45,111.30
Other	15,757.12	14,435.99	30,193.11
Total Non-Operating Revenue.....	60,868.42	14,435.99	75,304.41
Loss Before Disposition of Equipment.....	(176,838.88)	(119,836.41)	(296,675.29)
Net Loss on Disposition of Equipment.....		8,260.46	8,260.46
Net Loss	(176,838.88)	(128,096.87)	(304,935.75)
Retained Earnings, July 1, 1981.....	8,119,684.42	4,433,032.46	12,552,716.88
Prior Period Adjustment (See Note C).....	1,011,667.86	481,128.61	1,492,796.47
Adjusted Retained Earnings, July 1, 1981	9,131,352.28	4,914,161.07	14,045,513.35
Retained Earnings, June 30, 1982	<u>\$ 8,954,513.40</u>	<u>\$ 4,786,064.20</u>	<u>\$ 13,740,577.60</u>

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Fiscal Year Ended June 30, 1982

	515 Institutional Industries	522 Administration Services Revolving	Total
Resources Provided By:			
Operations—Net Loss	\$ (176,838.88)	\$ (128,096.87)	\$ (304,935.75)
Items Not Requiring the Use of Working Capital:			
Depreciation.....	221,289.86	994,976.11	1,216,265.97
Deferred Revenue		(2,675.25)	(2,675.25)
Loss on Disposition of Equipment.....		8,260.46	8,260.46
Prior Period Adjustment (See Note C).....		487,963.72	487,963.72
Total Resources Provided by Operations.....	44,450.98	1,360,428.17	1,404,879.15
Sales of Fixed Assets		253,251.39	253,251.39
Total Resources Provided	44,450.98	1,613,679.56	1,658,130.54
Resources Used For:			
Purchase of Fixed Assets	347,561.00	1,123,841.27	1,471,402.27
Purchase of Livestock	40,361.54		40,361.54
Total Resources Used.....	387,922.54	1,123,841.27	1,511,763.81
Net Increase (Decrease) in Working Capital	\$ (343,471.56)	\$ 489,838.29	\$ 146,366.73
Elements of Net Increase (Decrease) in Working Capital:			
Current Assets:			
Cash.....	\$ 302,025.41	\$ 155,106.34	\$ 457,131.75
Accounts Receivable.....	(335,360.45)	287,687.19	(47,673.26)
Inventory	(168,824.21)	(233,765.48)	(402,589.69)
Prepaid Expenses		(1,983.55)	(1,983.55)
Total Current Assets	(202,159.25)	207,044.50	4,885.25
Current Liabilities:			
Salaries Payable	(190.60)	(398.28)	(588.88)
Vouchers Payable	(141,121.71)	283,192.07	142,070.36
Total Current Liabilities.....	(141,312.31)	282,793.79	141,481.48
Net Increase (Decrease) in Working Capital	\$ (343,471.56)	\$ 489,838.29	\$ 146,366.73

The accompanying notes are an integral part of the financial statements.

Pension Trust Funds

**STATE OF INDIANA
PENSION TRUST FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	652	651	660		657, 658	655	653	656	
	Public Employees Retirement	Teachers Retirement	State Police Pension	State Police Benefit Fund	Police and Firefighters Pension	Judges Retirement	Field Examiners Retirement	Excise and Conservation Officers Retirement	Total
Assets:									
Cash	\$ 637,528.88	\$ 607,272.61	\$ (24,024.31)	\$ 51,585.27	\$ 158,365.49	\$ 115,803.21	\$ 17,596.92	\$ 2,091.22	\$ 1,566,219.29
Investments—Short Term	128,411,300.00		60,025,000.00			936,000.00		378,000.00	189,750,300.00
Benefit Overpayments Receivable		2,467.60							2,467.60
Member Contributions Receivable	7,414,453.25	10,724,325.63	65,551.01		528,546.67	50,132.66	11,251.14		18,794,260.40
Employer Contributions Receivable	10,845,634.11	749,162.51	346,633.22		1,842,609.63				13,784,039.47
Investment Interest Receivable	21,133,813.52	14,130,300.00	1,595,417.29		796,382.84	209,815.44	188,496.09	77,002.89	38,131,208.07
Administrative Cost Reimbursement Receivable	438,544.24								438,544.24
Port Commission and Toll Road Reimbursement Receivable			29,025.30	468.93					29,494.23
Prepaid Expenses		31.25							31.25
Member Loans Receivable			4,886,943.18						4,886,943.18
Long-Term Investments (Amortized Cost)	818,429,321.08	655,739,951.98	291,572.48		25,940,013.94	7,560,093.48	6,880,780.62	4,003,518.62	1,518,845,252.20
Furniture, Fixtures and Equipment	7,456.09	76,422.38							83,878.38
Accumulated Depreciation—Furniture, Fixtures and Equipment	(1,209.50)	(67,651.73)							(68,861.23)
Total Assets	\$ 987,316,841.62	\$ 681,962,282.23	\$ 67,216,118.17	\$ 52,054.20	\$ 29,265,898.57	\$ 8,871,844.79	\$ 7,098,124.77	\$ 4,460,612.73	\$ 1,786,243,777.08
Liabilities and Fund Equity:									
Liabilities:									
Accounts Payable	\$ 89,579.57	\$ 1,733,066.50	\$	\$	\$ 114,003.78	\$	\$ 308.00	\$ 13,778.38	\$ 1,950,736.23
Accrued Benefits Payable		8,299,838.42							8,299,838.42
Total Liabilities	89,579.57	10,032,904.92	.00	.00	114,003.78	.00	308.00	13,778.38	10,250,574.65
Fund Equity:									
Fund Balances:									
Member Reserve	247,599,801.73	473,829,264.40	9,005,441.16		5,525,636.53	2,724,617.07	1,712,514.52	836,412.25	741,233,687.66
Employer Reserve	715,824,726.73	1,649,025,783.00	79,394,386.13	52,054.20	22,233,713.98	23,255,873.00	5,492,156.98	4,866,800.42	2,500,145,494.41
Benefit Reserve	392,665,319.95	921,778,957.85	35,744,153.88		61,506.89	14,159,870.87	3,970,002.04	2,939,445.30	1,371,319,256.78
Undistributed Investment Income Reserve	9,880,973.64	(12,886,384.94)			2,499,937.39	275,522.85	(68,159.77)	120,038.38	(178,072.45)
Total Reserves	1,365,970,822.05	3,031,747,620.31	124,143,981.17	52,054.20	30,320,794.79	40,415,883.79	11,106,513.77	8,762,696.35	4,612,520,366.43
Unreserved Fund Balance (Deficit)	(378,743,560.00)	(2,359,818,243.00)	(56,927,863.00)		(1,168,900.00)	(31,544,039.00)	(4,008,697.00)	(4,315,862.00)	(2,836,527,164.00)
Total Fund Equity	987,227,262.05	671,929,377.31	67,216,118.17	52,054.20	29,151,894.79	8,871,844.79	7,097,816.77	4,446,834.35	1,775,993,202.43
Total Liabilities and Fund Equity	\$ 987,316,841.62	\$ 681,962,282.23	\$ 67,216,118.17	\$ 52,054.20	\$ 29,265,898.57	\$ 8,871,844.79	\$ 7,098,124.77	\$ 4,460,612.73	\$ 1,786,243,777.08

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
PENSION TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982**

	652	651	660		657, 658	655	653	656	
	Public Employees Retirement	Teachers Retirement	State Police Pension	State Police Benefit Fund	Police and Firefighters Pension	Judges Retirement	Field Examiners Retirement	Excise and Conservation Officers Retirement	Total
Operating Revenues:									
Member Contributions	\$ 38,338,502.77	\$ 37,265,745.78	\$ 1,035,178.38		\$ 2,088,298.32	\$ 600,392.03	\$ 168,894.55	\$ 53,469.59	\$ 79,550,481.42
Employer Contributions	76,984,900.36	118,107,904.00	8,587,871.41	389,605.00	7,283,310.99	1,932,811.17	577,528.00	495,893.85	214,359,824.78
Interest Income on Member Loans			343,107.67						343,107.67
Investment Income	99,558,737.84	73,696,833.74	7,403,133.69		2,606,181.39	787,998.68	674,935.03	422,793.35	185,150,613.72
Miscellaneous Receipts	389,331.16	320,729.98	17,632.55	15,553.52					743,247.21
Total Operating Revenues	215,271,472.13	229,391,213.50	17,386,923.70	405,158.52	11,977,790.70	3,321,201.88	1,421,357.58	972,156.79	480,147,274.80
Operating Expenses:									
Benefit Payments	42,148,519.45	115,553,029.42	3,709,304.00	75,511.80	8,358.83	1,632,038.72	420,142.91	263,596.80	163,810,501.93
Disability Payments	3,873,648.58	628,169.72		115,153.34	30,925.55	115,970.25		36,996.48	4,800,863.92
Withdrawal Refunds	11,439,127.68	7,675,957.03	79,902.18		187,354.27	74,886.38	9,924.23	7,033.02	19,474,184.79
Death Settlements	374,879.79				3,000.00				377,879.79
Group Life Insurance Premiums				105,133.00					105,133.00
Medical Expense Reimbursement				81,343.04					81,343.04
Administrative Expenses	1,293,472.40	950,159.63	21,982.98		114,003.78		2,591.06	13,778.38	2,397,968.23
Depreciation	745.00	3,684.94		2,000.00					4,430.54
Miscellaneous Expenses		13,837.01							13,837.01
Loss on Sale of Investments	19,915,940.95	13,504,479.81					80,657.15		33,501,077.91
Total Operating Expenses	79,046,334.45	138,329,317.56	3,811,189.16	379,141.18	343,642.43	1,822,895.35	513,315.35	321,404.68	224,567,240.16
Income Before Operating Transfers	136,225,137.68	91,061,895.94	13,575,734.54	26,017.34	11,634,148.27	1,498,306.53	908,042.23	650,752.11	255,580,034.64
Operating Transfers In (Out)	(207,758.00)	78,360.82				(6,856.87)	136,254.05		.00
Net Income	136,017,379.68	91,140,256.76	13,575,734.54	26,017.34	11,634,148.27	1,491,449.66	1,044,296.28	650,752.11	255,580,034.64
Fund Balance—July 1, 1981	851,209,882.37	580,789,120.55	53,640,383.63	26,036.86	17,517,746.52	7,380,395.13	6,053,520.49	3,796,082.24	1,520,413,167.79
Fund Balance—June 30, 1982	\$ 987,227,262.05	\$ 671,929,377.31	\$ 67,216,118.17	\$ 52,054.20	\$ 29,151,894.79	\$ 8,871,844.79	\$ 7,087,816.77	\$ 4,446,834.35	\$ 1,775,993,202.43

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Fiscal Year Ended June 30, 1982**

	652	651	660		657, 658	655	653	656	
	Public Employees Retirement	Teachers Retirement	State Police Pension	State Police Benefit Fund	Police and Firefighters Pension	Judges Retirement	Field Examiners Retirement	Excise and Conservation Officers Retirement	Total
Resources Provided By:									
Operations—Net Income	\$ 136,017,379.68	\$ 91,140,256.76	\$ 13,575,734.54	\$ 26,017.34	\$ 11,634,148.27	\$ 1,491,449.66	\$ 1,044,296.28	\$ 650,752.11	\$ 255,580,034.64
Items Not Requiring the Use of Working Capital:									
Depreciation	745.60	3,684.94							4,430.54
Loss on Sale of Investments	19,915,940.95	13,504,479.81					80,657.15		33,501,077.91
Amortization of (Discounts) and Premiums	(2,859,705.29)	(2,021,753.97)	1,643.13		(287,232.19)	(25,122.72)	(9,602.63)	(19,723.45)	(5,221,497.12)
Total Resources Provided by Operations	153,074,360.94	102,628,667.54	13,577,377.67	26,017.34	11,346,916.08	1,466,326.94	1,115,350.80	631,028.66	283,864,045.97
Sale or Redemption of Long Term Investments	162,098,377.22	932,553,109.01				86,926.31	631,368.76	20,818.33	1,095,390,599.63
Total Resources Provided	315,172,738.16	1,035,179,776.55	13,577,377.67	26,017.34	11,346,916.08	1,553,253.25	1,746,719.56	651,846.99	1,379,254,645.60
Resources Used For:									
Purchase of Long Term Investments	258,253,448.00	1,041,384,341.19			10,601,614.08	1,159,875.00	1,691,536.23	564,609.00	1,313,655,423.50
Purchase of Fixed Assets	2,817.00	781.76							3,598.76
Total Resources Used	258,256,265.00	1,041,385,122.95	.00	.00	10,601,614.08	1,159,875.00	1,691,536.23	564,609.00	1,313,659,022.26
Net Increase (Decrease) in Working Capital	\$ 56,916,473.16	\$ (6,205,346.40)	\$ 13,577,377.67	\$ 26,017.34	\$ 745,302.00	\$ 393,378.25	\$ 55,183.33	\$ 87,237.99	\$ 65,595,623.34
Elements of Net Increase (Decrease) in Working Capital:									
Current Assets:									
Cash	\$ (50,934.50)	\$ (9,312,051.77)	\$ (710,455.12)	\$ 25,548.41	\$ 12,286.48	\$ (56,448.45)	\$ 10,043.52	\$ (23,243.59)	\$ (10,105,255.02)
Investments	55,786,581.23		13,367,812.43			370,000.00		136,999.87	69,661,393.53
Accounts Receivable		(2,016.47)							(2,016.47)
Member Contributions Receivable	639,139.64	330,027.82	29,565.36		114,496.37	21,265.06		(7,045.44)	1,127,448.81
Employer Contributions Receivable	1,286,092.58	(111,592.67)	375,658.52	468.93	405,041.75		11,251.14	(24,106.15)	1,942,814.10
Investment Interest Receivable	(742,465.28)	3,372,760.07	(111,704.48)		232,728.84	58,561.64	33,896.67	10,102.10	2,853,879.56
Administrative Cost Reimbursement Receivable	(28,422.75)								(28,422.75)
Member Loans Receivable			626,500.96						626,500.96
Prepaid Expenses	(881.40)								(881.40)
Total Current Assets	56,889,109.52	(5,722,873.02)	13,577,377.67	26,017.34	764,553.44	393,378.25	55,191.33	(2,706.79)	66,075,461.32
Current Liabilities:									
Salaries Payable		(1,182.89)							(1,182.89)
Accounts Payable	27,363.64	(514,304.66)			(19,251.44)		(8.00)	(5,468.80)	(511,609.26)
Accrued Benefits Payable		33,014.17							33,014.17
Total Current Liabilities	27,363.64	(82,473.38)	.00	.00	(19,251.44)	.00	(8.00)	(5,468.80)	(479,837.98)
Net Increase (Decrease) in Working Capital	\$ 55,916,473.16	\$ (6,205,346.40)	\$ 13,577,377.67	\$ 26,017.34	\$ 745,302.00	\$ 393,378.25	\$ 55,183.33	\$ 87,237.99	\$ 65,595,623.34

The accompanying notes are an integral part of the financial statements.

**Expendable Trust and
Agency Funds**

STATE OF INDIANA
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1982

	321	322	357	503	504	512	535	605	606	607	608	609
	Historical	Capital	Welfare	Civil	Civil	State	Board	Eacrow	Personalized	Prop. ty	Eye	Restricted
	Bureau	Improvements	Day Care	Defense	Defense	Property	of	Auditor	License	Tax	Transplant	Donations
		1st Class		Revolving	Revolving	Sales	Health	of	Plate	Relief		
		Cities		State	Federal			State				
ASSETS												
Cash	\$ 13,215.34	\$ 533,848.21	\$ 594,855.26	\$ 45,871.46	\$ 27,480.02	\$ 120,231.74	\$ 2,859.40	\$ 52,271.71	\$ 4,680.00	\$ 34,323,264.37	\$ 2,977.79	\$
Investments											33,963.13	5,822.90
Due From Other Funds/Governments ..												
Total Assets	\$ 13,215.34	\$ 533,848.21	\$ 594,855.26	\$ 45,871.46	\$ 27,480.02	\$ 120,231.74	\$ 2,859.40	\$ 52,271.71	\$ 4,680.00	\$ 34,323,264.37	\$ 36,940.92	\$ 5,822.90
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Vouchers Payable												
Accounts Payable												
Total Liabilities	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Fund Equity:												
Fund Balances:												
Reserved For Encumbrances												
Unreserved:												
Designated For Appropriation ..												
Designated For Allotment				45,871.46	27,480.02	120,231.74	2,859.40	52,271.71	4,680.00	34,323,264.37	2,977.79	
Undesignated	13,215.34	533,848.21	594,855.26								33,963.13	5,822.90
Total Fund Equity	13,215.34	533,848.21	594,855.26	45,871.46	27,480.02	120,231.74	2,859.40	52,271.71	4,680.00	34,323,264.37	36,940.92	5,822.90
Total Liabilities and Fund Equity ..	\$ 13,215.34	\$ 533,848.21	\$ 594,855.26	\$ 45,871.46	\$ 27,480.02	\$ 120,231.74	\$ 2,859.40	\$ 52,271.71	\$ 4,680.00	\$ 34,323,264.37	\$ 36,940.92	\$ 5,822.90

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	612 Blind Agency for Blind Women	614 Blind Agency for Blind Donations	627 Court Reporter Publication	635 Bridge Interstate	640 Property Custody	642 Abandoned Property	645 Unclaimed Funds and Escheated Estates	654 Public Employees F.I.C.A.	659 Pension Relief	661 Commuter Rail Service	663 Purdue Trust Interest	664 Tuition School
ASSETS												
Cash	\$ 2,245.08	\$ 184,305.97	\$ 3,752.74	\$ 831,435.59	\$ 2,144,620.91	\$ 893,013.66	\$ 1,251,832.49	\$ 6,886,850.58	\$ 89,308.34	\$ 4,107.45	\$ 8,282.50	
Investments	63,767.46	43,666.88		2,970,100.00	1,000,000.00	100,000.00			128,711,024.40			
Due From Other Funds/Governments ..				1,459,942.44								
Total Assets	\$ 66,012.54	\$ 227,972.85	\$ 3,752.74	\$ 5,261,478.03	\$ 3,144,620.91	\$ 993,013.66	\$ 1,251,832.49	\$ 6,886,850.58	\$ 128,800,332.74	\$ 4,107.45	\$ 8,282.50	\$.00
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$	\$	\$	\$	\$	\$ 12,870.21	\$	\$	\$	\$	\$	\$
Vouchers Payable		1,113.77				50.00						
Accounts Payable								6,886,850.58				
Total Liabilities	.00	1,113.77	.00	.00	.00	12,920.21	.00	6,886,850.58	.00	.00	.00	.00
Fund Equity:												
Fund Balances:												
Reserved For Encumbrances		58,962.18				14,607.85						
Unreserved:												
Designated For Appropriation ..							1,251,832.49					
Designated For Allotment	2,245.08	124,230.02	3,752.74	831,435.59	2,144,620.91	878,355.81			89,308.34	4,107.45	8,282.50	
Undesignated	63,767.46	43,666.88		4,430,042.44	1,000,000.00	87,129.79			128,711,024.40			
Total Fund Equity	66,012.54	226,859.08	3,752.74	5,261,478.03	3,144,620.91	980,093.45	1,251,832.49	.00	128,800,332.74	4,107.45	8,282.50	.00
Total Liabilities and Fund Equity ..	\$ 66,012.54	\$ 227,972.85	\$ 3,752.74	\$ 5,261,478.03	\$ 3,144,620.91	\$ 993,013.66	\$ 1,251,832.49	\$ 6,886,850.58	\$ 128,800,332.74	\$ 4,107.45	\$ 8,282.50	\$.00

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	668	669	671	672	673	674	675	676	677	678	680	701
	Indiana University Interest	Industrial Development Grant Fund	Employment Security Administration	Employment Security Unemployment Compensation	Employment Security Refund	Employment Security Benefits	Employment Security Special	Employment Security M.D.T.A	Employment Security Federal Benefit	Employment Security Trade Exp. Benefits	Construction Veterans Memorial School	Payroll
ASSETS												
Cash	\$ 10,161.25	\$ 335,453.28	\$ 2,132,388.78	\$ 25,417.02		\$ 6,453,908.52	\$ 1,637,095.83	\$ 52,440.21	\$ 3,028,830.50	\$ 1,975,402.48	\$ 45,929.14	\$ 291.81
Investments											10,900,000.00	
Due From Other Funds/Governments ..											11,144,520.50	
Total Assets	\$ 10,161.25	\$ 335,453.28	\$ 2,132,388.78	\$ 25,417.02	\$.00	\$ 6,453,908.52	\$ 1,637,095.83	\$ 52,440.21	\$ 3,028,830.50	\$ 1,975,402.48	\$ 22,090,449.64	\$ 291.81
LIABILITIES AND FUND EQUITY												
Liabilities:												
Salaries Payable	\$	\$	\$ 2,136,323.86	\$	\$	\$	\$	\$	\$	\$	\$	\$
Vouchers Payable			52,317.76									
Accounts Payable												
Total Liabilities	.00	.00	2,188,641.62	.00	.00	.00	.00	.00	.00	.00	.00	.00
Fund Equity:												
Fund Balances:												
Reserved For Encumbrances		83,065.00	657,349.83									
Unreserved:												
Designated For Appropriation ..												
Designated For Allotment	10,161.25	252,388.28		25,417.02		6,453,908.52	1,637,095.83	52,440.21	3,028,830.50	1,975,402.48		291.81
Undesignated			(713,602.67)								22,090,449.64	
Total Fund Equity	10,161.25	335,453.28	(56,252.84)	25,417.02	.00	6,453,908.52	1,637,095.83	52,440.21	3,028,830.50	1,975,402.48	22,090,449.64	291.81
Total Liabilities and Fund Equity ..	\$ 10,161.25	\$ 335,453.28	\$ 2,132,388.78	\$ 25,417.02	\$.00	\$ 6,453,908.52	\$ 1,637,095.83	\$ 52,440.21	\$ 3,028,830.50	\$ 1,975,402.48	\$ 22,090,449.64	\$ 291.81

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	900 Distribution	Total
ASSETS		
Cash	\$ 1,375,090.73	\$ 65,093,720.16
Investments		143,828,344.77
Due From Other Funds/Governments		12,604,462.94
Total Assets	\$ 1,375,090.73	\$ 221,526,527.87
LIABILITIES AND FUND EQUITY		
Liabilities:		
Salaries Payable	\$	\$ 2,149,194.07
Vouchers Payable		53,481.53
Accounts Payable		6,886,850.58
Total Liabilities	.00	9,089,526.18
Fund Equity:		
Fund Balances:		
Reserved For Encumbrances		813,984.86
Unreserved:		
Designated For Appropriation		1,251,832.49
Designated For Allotment	1,375,090.73	53,477,001.56
Undesignated		156,894,182.78
Total Fund Equity	1,375,090.73	212,437,001.69
Total Liabilities and Fund Equity	\$ 1,375,090.73	\$ 221,526,527.87

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	321	322	357	503	504	512	535	605	606	607	608
	Historical Bureau	Capital Improvements 1st Class Cities	Welfare Daycare	Civil Defense Revolving State	Civil Defense Revolving Federal	State Property Sales	Board of Health	Escrow Auditor of State	Personalized License Plate	Property Tax Relief	Eye Transplant
Revenues:											
Taxes	\$ 16.51	\$ 10,744,826.82	\$	\$	\$	\$	\$	\$	\$	\$ 586,754,560.25	
Current Service Charges								2,249.37	374,700.00	23,033,236.83	4,340.20
Sales	10,280.60		594,855.26	63,081.00	29,155.00	1,122,319.66					
Grants						9,336.30	12,836.50			115,217.75	
Other	2,004.27										
Total Revenue	12,301.38	10,744,826.82	594,855.26	63,081.00	29,155.00	1,131,655.96	12,836.50	2,249.37	374,700.00	609,903,014.83	4,340.20
Expenditures:											
General Government		10,244,708.72				20,924.24					
Public Safety				45,982.48	25,929.98						
Health							13,736.00				
Conservation, Culture & Development	13,534.71										
Education											
Intergovernmental Expenditures											
Miscellaneous											
Total Expenditures	13,534.71	10,244,708.72	.00	45,982.48	25,929.98	20,924.24	13,736.00	.00	.00	.00	.00
Excess of Revenue Over (Under)											
Expenditures	(1,233.33)	500,118.10	594,855.26	17,098.52	3,225.02	1,110,731.72	(899.50)	2,249.37	374,700.00	609,903,014.83	4,340.20
Other Financing Sources (Uses):											
Operating Transfers In											
Operating Transfers Out						1,139,167.57		31,814.24	370,110.00	741,434,117.16	
Total Other Financing Source (Uses)	.00	.00	.00	.00	.00	(1,139,167.57)	.00	(31,814.24)	(370,110.00)	(741,434,117.16)	.00
Excess of Revenues and Other Sources Over											
(Under) Expenditures and Other Uses	(1,233.33)	500,118.10	594,855.26	17,098.52	3,225.02	(28,435.85)	(899.50)	(29,564.87)	4,590.00	(131,531,102.33)	4,340.20
Fund Balance—July 1, 1981	14,448.67	33,730.11	.00	28,772.94	24,255.00	148,667.59	3,758.90	81,836.58	90.00	165,854,366.70	32,600.72
Fund Balance—June 30, 1982	\$ 13,215.34	\$ 533,848.21	\$ 594,855.26	\$ 45,871.46	\$ 27,480.02	\$ 120,231.74	\$ 2,859.40	\$ 52,271.71	\$ 4,680.00	\$ 34,323,264.37	\$ 36,940.92

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	609	612	614	627	635	640	642	645	664	659	661
	Restricted	Blind	Blind	Court	Bridge	Property	Abandoned	Unclaimed	Public	Pension	Commuter
	Donations	Agency for	Agency for	Reporter	Interstate	Custody	Property	Funds and	Employees	Relief	Rail
		Blind	Blind	Publication				Eachated	F.I.C.A.		Service
		Women	Donations					Estates			
Revenues:											
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Service Charges		5,447.01	5,738.76		1,056,156.22	388,996.26	954,250.32			37,775,269.54	
Sales				7,570.35							
Grants			103,416.80								
Other			61,411.20			81,550.96	1,835,819.34	285,922.52			
Total Revenue	.00	5,447.01	170,566.76	7,570.35	1,056,156.22	470,547.22	2,790,069.62	285,922.52	.00	37,775,269.54	.00
Expenditures:											
General Government				9,018.21		17,179.94	358,191.70				2,160,974.50
Public Safety											
Health			99,187.09								
Conservation, Culture & Development											
Education											
Intergovernmental Expenditures										15,072,365.12	
Miscellaneous											
Total Expenditures	.00	.00	99,187.09	9,018.21	.00	17,179.94	358,191.70	.00	.00	15,072,365.12	2,160,974.50
Excess of Revenue Over (Under)											
Expenditures	.00	5,447.01	71,379.67	(1,447.86)	1,056,156.22	453,367.28	2,431,877.96	285,922.52	.00	22,702,904.42	(2,160,974.50)
Other Financing Sources (Uses):											
Operating Transfers In					385,389.90					2,286,613.60	2,160,974.50
Operating Transfers Out			4,485.00			600,360.89	7,357,133.38	518,309.00			
Total Other Financing Sources (Uses)	.00	.00	(4,485.00)	.00	385,389.90	(600,360.89)	(7,357,133.38)	(518,309.00)	.00	2,286,613.60	2,160,974.50
Excess of Revenue and Other Sources Over											
(Under) Expenditures and Other Uses	.00	5,447.01	66,894.67	(1,447.86)	1,441,546.12	(146,983.61)	(4,925,255.42)	(232,386.48)	.00	24,989,518.02	.00
Fund Balance—July 1, 1981	5,822.90	60,565.53	159,964.41	5,200.60	3,819,931.91	3,291,614.52	5,906,348.87	1,484,218.97	.00	103,810,814.72	4,107.45
Fund Balance—June 30, 1982	\$ 5,822.90	\$ 66,012.54	\$ 226,859.08	\$ 3,752.74	\$ 5,261,478.03	\$ 3,144,620.91	\$ 980,093.45	\$ 1,251,832.49	\$.00	\$ 128,800,332.74	\$ 4,107.45

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	633	664	668	669	671	672	673	674	675	676	677
	Purdue Trust Interest	Tuition School	Indiana University Interest	Industrial Development Grant Fund	Employment Security Administration	Employment Security Unemployment Compensation	Employment Security Refund	Employment Security Benefits	Employment Security Special	Employment Security M.D.T.A.	Employment Security Federal Benefit
Revenues:											
Taxes	\$	\$	\$	\$	\$	\$ 245,729,108.04	\$	\$	\$	\$	\$
Current Service Charges	28,689.38		65,784.16					1,607,297.30			
Sales										130,000.00	
Grants					41,542,183.19			357,131,576.04	458,615.57	484.92	20,775,939.47
Other					3,062.68	7,190.68	351,406.09	4,611,326.58	138,386.41		1,292,982.50
Total Revenue	28,689.38	.00	65,784.16	.00	41,545,245.87	245,736,298.72	351,406.09	363,150,199.92	597,001.98	130,484.22	22,068,921.97
Expenditures:											
General Government											
Public Safety											
Health											
Conservation, Culture & Development				84,013.01	38,949,109.55	245,385,507.41	351,406.09	363,938,762.46	87,424.35	118,415.96	21,739,528.27
Education		235,000.00									
Intergovernmental Expenditures											
Miscellaneous											
Total Expenditures	.00	235,000.00	.00	84,013.01	38,949,109.55	245,385,507.41	351,406.09	363,938,762.46	87,424.35	118,415.96	21,739,528.27
Excess of Revenue Over (Under)											
Expenditures	28,689.38	(235,000.00)	65,784.16	(84,013.01)	2,596,136.32	350,791.31	.00	(788,562.54)	509,577.63	12,068.96	329,393.70
Other Financing Sources (Uses):											
Operating Transfers In		235,000.00		419,466.29							
Operating Transfers Out	21,414.38		61,101.98		427,903.46	350,897.62					
Total Other Financing Sources (Uses)	(21,414.38)	235,000.00	(61,101.98)	419,466.29	(427,903.46)	(350,897.62)	.00	.00	.00	.00	.00
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	7,275.00	.00	4,682.18	335,453.28	2,168,232.86	(106.31)	.00	(788,562.54)	509,577.63	12,068.96	329,393.70
Fund Balance—July 1, 1981	1,007.50	.00	5,479.07	.00	(2,224,485.70)	25,523.33	.00	7,242,471.06	1,127,518.20	40,371.25	2,699,436.80
Fund Balance—June 30, 1982	\$ 8,282.50	\$.00	\$ 10,161.25	\$ 335,453.28	\$ (56,252.84)	\$ 25,417.02	\$.00	\$ 6,453,908.52	\$ 1,637,095.83	\$ 52,440.21	\$ 3,028,830.50

The accompanying notes are an integral part of the financial statements.

STATE OF INDIANA
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982

	678 Employment Security Trade Expense Benefits	680 Construction Veterans Memorial School	701 Payroll	900 Distribution	Total
Revenues:					
Taxes	\$	\$	\$	\$	\$ 881,003,781.16
Current Service Charges		447,268.29			27,774,154.19
Sales					1,270,170.61
Grants	24,270,000.00				444,969,307.25
Other	275,727.98				9,084,181.76
Total Revenue	24,545,727.98	447,268.29	.00	.00	1,354,101,594.86
Expenditures:					
General Government					12,810,997.31
Public Safety					71,912.46
Health					13,736.00
Conservation, Culture & Development	25,216,029.58				895,982,918.48
Education					235,000.00
Intergovernmental Expenditures				1,648,456,682.13	1,648,456,682.13
Miscellaneous					15,072,365.12
Total Expenditures	25,216,029.58	.00	.00	1,648,456,682.13	2,372,643,611.50
Excess of Revenue Over (Under)					
Expenditures	(670,301.60)	447,268.29	.00	(1,648,456,682.13)	(1,008,542,016.62)
Other Financing Sources (Uses)					
Operating Transfers In			291.81	1,647,593,734.27	1,653,081,470.37
Operating Transfers Out		44,408.00			782,361,222.68
Total Other Financing Sources (Uses)	.00	(44,408.00)	291.81	1,647,593,734.27	960,720,247.69
Excess of Revenue and Other Sources Over					
(Under) Expenditures and Other Uses	(670,301.60)	402,860.29	291.81	(862,947.86)	(107,821,768.93)
Fund Balance--July '81	2,645,704.08	21,687,589.35	.00	2,238,038.59	320,250,770.62
Fund Balance--Jun. '82	\$ 1,975,402.48	\$ 22,090,449.64	\$ 291.81	\$ 1,375,090.73	\$ 212,437,001.69

The accompanying notes are an integral part of the financial statements.

Nonexpendable Trust Funds

**STATE OF INDIANA
NONEXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
June 30, 1982**

	662 Purdue Trust Principal	666 Common School Principal	667 Indiana University Endowment Principal	Total
ASSETS				
Cash	\$	\$ 30,305.24	\$ 6,355.80	\$ 36,661.04
Investments	340,356.15	76,399,000.00	790,242.38	77,529,598.53
Due From Other Funds/Governments		69,064,229.45		69,064,229.45
School Funds Advanced to Counties		611.92		611.92
Total Assets	\$ 340,356.15	\$ 145,494,146.61	\$ 796,598.18	\$ 146,631,100.94
LIABILITIES AND FUND EQUITY				
Liabilities:	\$	\$	\$	\$
Total Liabilities	.00	.00	.00	.00
Fund Equity:				
Fund Balances:				
Unreserved:				
Designated For Allotment		30,305.24	6,355.80	36,661.04
Undesignated	340,356.15	145,463,841.37	790,242.38	146,594,439.90
Total Fund Equity	340,356.15	145,494,146.61	796,598.18	146,631,100.94
Total Liabilities and Fund Equity	\$ 340,356.15	\$ 145,494,146.61	\$ 796,598.18	\$ 146,631,100.94

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
NONEXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Fiscal Year Ended June 30, 1982**

	662 Purdue Trust Principal	666 Common School Principal	667 Indiana University Endowment Principal	Total
Revenues:				
Current Service Charges	\$	\$ 8,784,460.66	\$	\$ 8,784,460.66
Total Revenues	.00	8,784,460.66	.00	8,784,460.66
Expenditures:				
Total Expenditures	.00	.00	.00	.00
Excess of Revenues Over (Under) Expenditures .	.00	8,784,460.66	.00	8,784,460.66
Other Financing Sources:				
Operating Transfers In		5,219,781.96		5,219,781.96
Total Other Financing Sources	.00	5,219,781.96	.00	5,219,781.96
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	.00	14,004,242.62	.00	14,004,242.62
Fund Balance—July 1, 1981	340,356.15	131,489,903.99	796,598.18	132,626,858.32
Fund Balance—June 30, 1982	<u>\$ 340,356.15</u>	<u>\$ 145,494,146.61</u>	<u>\$ 796,598.18</u>	<u>\$ 146,631,100.94</u>

The accompanying notes are an integral part of the financial statements.

**STATE OF INDIANA
NONEXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Fiscal Year Ended June 30, 1982**

	662 Purdue Trust Principal	666 Common School Principal	667 Indiana University Endowment Principal	Total
Resources Provided By:				
Operations—Net Income	\$	\$ 14,004,242.62	\$	\$ 14,004,242.62
Total Resources by Operations	.00	14,004,242.62	.00	14,004,242.62
Repayment of Long-Term Loans to Other Funds/ Governments		4,010,558.99		4,010,558.99
Repayment of School Funds Advanced to Counties		250.00		250.00
Total Resources Provided	.00	18,015,051.61	.00	18,015,051.61
Resources Used For:				
Long-Term Loans to Other Funds/Governments ..		11,819,746.37		11,819,746.37
Total Resources Used	.00	11,819,746.37	.00	11,819,746.37
Net Increase in Working Capital	\$.00	\$ 6,195,305.24	\$.00	\$ 6,195,305.24
Elements of Net Increase (Decrease) in Working Capital:				
Current Assets:				
Cash	\$	\$ 30,305.24	\$	\$ 30,305.24
Investments		6,165,000.00		6,165,000.00
Net Increase (Decrease) in Working Capital	\$.00	\$ 6,195,305.24	\$.00	\$ 6,195,305.24

The accompanying notes are an integral part of the financial statements.

STATISTICAL TABLES

**STATE OF INDIANA
STATISTICAL TABLES
TEN YEAR STATE SCHEDULES**

Ten year statistical tables concerning expenditures and revenues in government funds and cash balances in all funds are as follows:

1. Expenditures by Function—Last Ten Fiscal Years—All Governmental Fund Types
2. Revenues by Source—Last Nine Fiscal Years—All Governmental Fund Types
3. Tax Revenues by Source—Last Nine Fiscal Years—All Governmental Fund Types
4. Cash Statement—Last Ten Fiscal Years—All Funds

Note 1: The computer accounting system in use in the Auditor of State's Office was installed in 1974. Prior to that time, detailed records by source of revenue were not maintained for all governmental type funds and accounts of the state. Therefore, only nine years of revenue by source type information are presented in these schedules.

*Included in General and Special Revenue Funds in prior years.

STATE OF INDIANA
EXPENDITURES BY FUNCTION—LAST TEN FISCAL YEARS
ALL GOVERNMENTAL FUND TYPES
Expressed in Thousands

Fiscal Year	General Government	Public Safety	Transportation	Health	Welfare	Conservation Culture and Development	Education	Miscellaneous	Total
1973	376,616	74,908	239,223	105,568	330,891	35,189	623,806	49,257	1,835,458
1974	416,642	92,925	248,089	108,001	333,790	40,480	668,052	60,930	1,968,909
1975	454,989	109,588	283,242	137,213	376,047	59,582	743,739	63,875	2,228,275
1976	578,269	129,961	332,653	190,342	446,033	75,472	888,973	58,762	2,700,465
1977	460,444	134,726	282,850	200,897	408,016	70,950	377,649	—0—	1,935,532
1978	459,048	161,992	276,756	206,327	473,228	75,759	396,929	—0—	2,050,038
1979	429,833	176,369	351,599	230,165	461,208	175,428	459,612	—0—	2,284,217
1980	306,777	225,427	420,132	283,671	536,030	292,192	603,289	2,131	2,669,649
1981	227,748	183,218	402,637	312,413	641,605	315,418	643,907	—0—	2,726,946
1982	179,101	221,415	414,395	292,054	681,242	289,096	649,730	—0—	2,727,033

STATE OF INDIANA
CASH STATEMENT—LAST TEN FISCAL YEARS
ALL FUNDS
Expressed in Thousands

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust and Agency Funds	Pension Trust Funds**	Pension Trust and Agency Funds**	Nonexpendable Trust and Agency Funds**	Total
1973	105,273	174,214	*	*	3,092	89,222	—0—	—0—	—0—	371,801
1974	221,849	202,623	*	*	2,525	59,140	—0—	—0—	—0—	486,137
1975	357,693	157,567	*	*	2,582	35,950	—0—	—0—	—0—	553,792
1976	257,813	175,203	*	*	3,005	82,743	—0—	—0—	—0—	518,764
1977	328,140	234,919	*	*	3,192	116,987	—0—	—0—	—0—	683,238
1978	427,904	253,385	*	*	3,458	109,154	—0—	—0—	—0—	793,901
1979	531,198	279,352	*	*	3,927	86,566	—0—	—0—	—0—	901,043
1980	339,008	217,781	159,768	*	4,032	39,372	—0—	—0—	—0—	759,961
1981	182,041	270,964	113,035	*	3,964	*	11,672	30,062	6	661,744
1982	149,767	234,668	97,554	714	4,422	*	1,566	65,094	36	553,821

STATE OF INDIANA
REVENUES BY SOURCE—LAST NINE FISCAL YEARS
ALL GOVERNMENTAL FUND TYPES
Expressed In Thousands
(Note 1)

Fiscal Year	Taxes	Licenses, Permits, Franchises	Current Service Charges	Sales	Grants	Transfers	Others	Total
1974	1,234,507	68,675	45,746	5,139	223,478	—0—	81,930	1,659,475
1975	1,349,939	70,928	75,819	5,914	142,422	257,691	148,339	2,051,052
1976	1,384,065	73,347	65,369	13,990	329,257	394,600	61,399	2,327,027
1977	1,583,647	78,125	66,409	12,951	364,413	456,275	98,144	2,659,964
1978	1,749,100	82,155	84,757	14,289	246,902	435,540	72,683	2,685,426
1979	1,951,599	91,469	111,434	14,790	870,773	528,094	30,652	3,598,811
1980	2,153,874	115,755	151,903	15,627	1,247,599	—0—	47,766	3,732,524
1981	2,260,952	129,411	157,666	15,055	1,458,906	—0—	43,005	4,065,055
1982	2,409,466	134,027	156,245	11,056	1,377,069	—0—	42,054	4,129,917

STATE OF INDIANA
TAX REVENUES BY SOURCE—LAST NINE FISCAL YEARS
ALL GOVERNMENTAL FUND TYPES
Expressed in Thousands

Fiscal Year	Property Taxes	Income Taxes	Inheritance Taxes	Sales Taxes	Use Taxes	Insurance Taxes	Cigarette Taxes	Alcoholic Beverage Taxes	Motor Fuel Taxes	Intangibles Taxes	Other Taxes	Total
1974	522	628,441	22,684	272,912	*	34,156	45,012	21,680	188,953	17,801	2,346	1,234,507
1975	1,144	698,261	36,413	302,685	*	35,392	49,836	26,559	182,543	15,653	1,453	1,349,939
1976	735	711,217	22,205	326,291	*	37,738	51,260	27,397	186,829	17,071	3,322	1,384,065
1977	1,355	837,040	26,399	376,913	*	44,403	51,626	29,379	196,595	16,988	2,949	1,533,647
1978	1,233	940,944	32,786	422,467	*	51,114	45,477	31,991	200,299	18,394	4,395	1,749,100
1979	1,120	1,082,026	36,802	462,008	*	54,236	49,160	33,633	209,098	18,114	5,402	1,951,599
1980	1,603	1,048,023	38,845	496,458	*	58,831	46,362	39,691	346,556	29,275	50,562	2,156,206
1981	2,940	1,121,595	63,880	501,030	*	57,958	46,602	37,138	347,915	28,168	56,435	2,263,661
1982	3,047	1,262,427	46,112	534,486	461	57,030	50,373	36,789	350,543	12,561	57,313	2,411,142

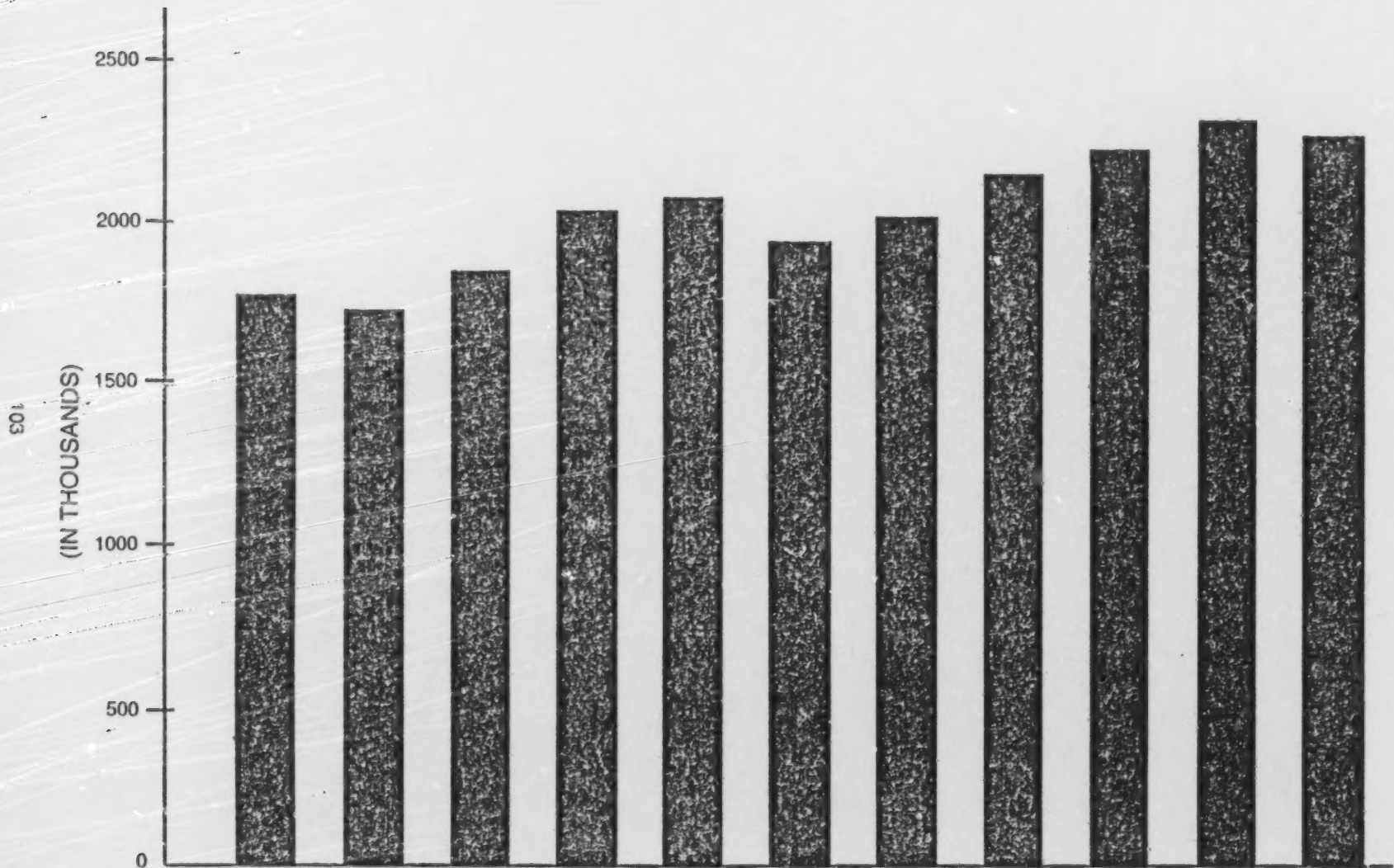
**INDIANA ANNUAL
ESTABLISHMENT EMPLOYMENT
1971-1981**

1971	1,859,300
1972	1,925,900
1973	2,030,700
1974	2,038,400*
1975	1,944,200
1976	2,030,000
1977	2,119,100
1978	2,210,200*
1979	2,241,700*
1980	2,145,300
1981	2,117,800

*Revisions to earlier reports.

SOURCE: Research and Statistics
Indiana Employment
Security Division
10 North Senate Avenue
Indianapolis, IN 46204

INDIANA ANNUAL AVERAGE ESTABLISHMENT EMPLOYMENT
1971-1981



**STATE OF INDIANA
STATISTICAL TABLES
TEN YEAR COUNTY SCHEDULES**

Ten year statistical tables concerning property values and tax levies by county are presented on a calendar year basis. Schedules presented are:

1. Property Tax Levies by County—Last Ten Calendar Years
2. Assessed Value of Taxable Property by County—Last Ten Calendar Years

Public Law 47, Acts of 1975, required a general reassessment of the real property of all the counties of the state beginning January 1, 1976, to be completed on, or before, March 1, 1978, as the basis for taxes payable in 1979. Public Law 32, Acts of 1978, delayed the completion date to March 1, 1979, for taxes payable in 1980. Public Law 60, Acts of 1979, instituted the Homestead Credit to allow an additional credit to homeowners above the property tax replacement credit (see Note 2, below) as follows:

<u>Taxes Payable</u>	<u>Credit</u>
1980	10%
1981	8%
1982	6%
1983	4%
1984	2%
1985 and after	0%

NOTES TO TEN YEAR COUNTY SCHEDULES.

Note 1: Due to pending litigation, the Auditors of Jennings and Vermillion Counties were unable to file the necessary statements to be included in this report for 1981 taxes payable 1982.

Note 2: Public Law 45, Acts of 1973, instituted the Property Tax Replacement Credit to allow a 20% credit for property taxes payable in 1974 and thereafter, funded by one-half of the 4% general sales tax.

STATE OF INDIANA
PROPERTY TAX LEVIES BY COUNTY
LAST TEN CALENDAR YEARS
Expressed in Thousands

County	1972 Payable 1973	1973 Payable 1974	1974 Payable 1975	1975 Payable 1976	1976 Payable 1977	1977 Payable 1978	1978 Payable 1979	1979 Payable 1980	1980 Payable 1981	1981 Payable 1982
Miami	5,667	4,835	4,636	5,089	5,229	5,483	5,660	6,059	6,788	7,573
Monroe	15,332	12,614	13,286	13,549	13,817	13,940	14,518	14,662	15,681	16,867
Montgomery	7,685	6,137	6,241	6,559	6,812	6,954	7,317	7,525	7,867	8,136
Morgan	7,341	5,363	5,629	5,851	5,861	6,137	6,091	6,370	6,920	6,949
Newton	3,209	2,603	2,760	2,825	2,679	2,936	3,081	3,622	3,764	3,934
Noble	6,158	4,014	4,262	4,621	4,676	4,692	4,625	5,383	6,401	6,811
Ohio	639	420	452	458	467	438	475	471	513	536
Orange	2,082	1,630	1,680	1,809	1,928	1,972	2,298	2,507	3,068	3,176
Owen	1,947	1,547	1,515	1,629	1,676	1,756	1,856	2,012	838	3,038
Parke	2,366	1,853	1,993	2,117	2,201	2,465	2,535	2,708	3,080	3,250
Perry	2,003	1,600	1,675	1,713	1,744	1,961	2,064	2,291	2,512	2,947
Pike	2,995	2,702	2,774	2,877	3,317	3,683	3,637	3,961	4,619	4,995
Porter	28,038	22,433	24,318	24,840	26,105	28,674	30,930	33,262	36,188	39,331
Posey	4,954	4,062	4,247	4,412	4,634	4,973	5,384	5,699	6,158	6,853
Pulaski	3,332	2,657	2,757	2,493	2,474	3,159	3,092	3,372	3,773	4,015
Putnam	5,015	3,809	3,888	4,105	4,236	4,294	4,588	4,674	5,317	5,868
Randolph	4,928	3,738	3,770	3,846	3,771	4,014	4,080	4,423	4,839	5,308
Ripley	3,302	2,680	2,709	2,704	2,914	2,946	2,887	3,092	3,868	4,478
Rush	3,884	2,767	3,024	2,932	3,026	3,261	3,369	3,663	4,171	4,237
St. Joseph	54,497	44,604	46,758	48,626	49,096	51,606	55,405	*	66,252	70,340
Scott	2,398	1,781	1,907	2,110	2,173	2,359	2,534	2,610	2,919	2,989
Shelby	7,338	5,795	6,125	6,317	6,503	6,782	7,051	7,600	8,385	8,938
Spencer	2,447	1,956	2,140	2,254	2,416	2,463	2,593	2,719	3,240	3,620
Starke	3,540	2,582	2,986	3,027	2,986	3,104	3,110	3,343	3,777	4,598
Steuben	4,305	3,235	3,309	3,620	3,853	3,911	4,354	4,986	5,233	5,733
Sullivan	3,951	3,037	2,983	3,240	3,398	3,418	3,650	3,554	4,419	5,468
Switzerland	1,268	1,030	1,042	1,060	1,067	1,089	1,137	1,346	1,567	1,656
Tippicanoe	24,094	19,569	20,262	20,797	21,871	23,541	24,240	24,696	24,409	28,376
Tipton	4,318	2,915	3,025	3,057	3,012	2,984	2,897	3,280	4,021	4,355
Union	1,158	801	839	874	830	885	531	999	1,101	1,182
Vanderburgh	37,066	28,578	29,385	31,143	32,134	33,023	35,831	*	42,776	44,548
Vermillion	3,420	2,722	2,962	3,338	4,005	4,452	4,355	*	*	*
Vigo	25,059	18,400	19,721	19,996	22,605	23,445	24,436	24,849	25,597	28,936
Wabash	7,092	4,637	4,544	4,539	5,010	5,278	5,555	5,606	6,465	6,919
Warren	2,154	1,670	1,655	1,730	1,891	2,053	2,098	2,333	2,283	2,470
Warrick	6,759	5,538	5,851	6,650	6,837	8,756	9,331	9,902	11,039	12,927
Washington	2,394	1,829	1,892	1,380	1,959	2,224	2,419	2,636	3,191	3,323
Wayne	16,995	12,216	12,598	12,629	12,992	13,468	13,874	14,409	16,377	18,049
Wells	4,998	3,576	3,626	4,106	4,282	4,533	4,780	4,889	5,294	5,455
White	5,449	4,088	4,032	4,385	4,507	4,952	5,170	5,588	6,172	7,037
Whitley	4,598	3,602	3,822	3,925	3,957	4,190	4,395	4,540	5,245	5,822
Net Current Tax Levy	1,203,864	947,307	996,474	1,041,681	1,082,148	1,139,296	1,208,909	1,177,650	1,392,895	1,486,721
Property Tax Replacement Credit	—0—	241,669	254,761	265,003	274,935	288,999	249,883	308,083	360,671	413,018
Total Current Tax Levy	\$ 1,203,864	\$ 1,188,976	\$ 1,251,235	\$ 1,306,684	\$ 1,357,083	\$ 1,428,295	\$ 1,458,792	\$ 1,485,733	\$ 1,753,566	\$ 1,899,739

*Not Reported on time

STATE OF INDIANA
PROPERTY TAX LEVIES BY COUNTY
LAST TEN CALENDAR YEARS
Expressed in Thousands

County	1972 Payable 1973	1973 Payable 1974	1974 Payable 1975	1975 Payable 1976	1976 Payable 1977	1977 Payable 1978	1978 Payable 1979	1979 Payable 1980	1980 Payable 1981	1981 Payable 1982
Adams	\$ 6,086	\$ 4,899	\$ 5,122	\$ 5,389	\$ 5,622	\$ 6,192	\$ 6,525	\$ 6,928	\$ 7,656	\$ 8,229
Allen	70,642	56,947	59,951	61,597	62,458	65,369	68,978	68,649	74,433	80,137
Batholomew	15,794	11,784	13,020	12,998	12,966	14,342	15,131	16,681	18,774	19,329
Benton	3,133	2,352	2,492	2,394	2,476	2,453	2,493	2,914	3,284	3,515
Blackford	2,938	2,233	2,245	2,229	2,148	2,337	2,358	2,494	2,713	2,824
Boone	6,142	4,847	5,200	5,424	5,573	6,313	6,690	7,027	7,749	8,963
Brown	1,285	1,094	1,124	1,075	1,046	1,181	1,305	1,518	1,642	1,894
Carroll	4,193	3,107	3,030	3,001	3,123	3,286	3,503	3,525	4,306	4,974
Cass	8,085	6,118	6,250	6,117	6,314	6,263	6,962	7,226	7,892	8,255
Clark	15,006	11,996	12,262	13,152	13,436	15,559	16,521	17,640	18,741	19,975
Clay	3,081	2,382	2,476	2,591	2,594	2,713	2,499	3,602	3,996	4,370
Clinton	5,921	4,158	4,233	3,978	4,424	4,811	5,115	5,843	6,937	7,860
Crawford	897	730	788	960	988	1,258	1,291	1,326	1,443	1,431
Daviess	3,464	2,687	2,794	3,097	3,168	3,168	3,365	3,801	3,873	4,152
Dearborn	6,273	4,969	5,156	5,290	5,633	6,271	7,000	7,192	9,699	9,696
Decatur	4,114	2,892	3,124	3,251	3,327	3,467	3,555	3,707	4,149	4,358
DeKalb	5,620	4,130	4,366	4,312	4,405	4,558	4,941	5,390	6,360	7,491
Delaware	25,418	20,500	21,223	22,727	23,412	24,224	27,242	26,633	27,915	30,844
Dubois	5,357	4,514	4,715	5,074	5,492	5,993	6,402	6,768	7,166	7,720
Elkhart	34,838	24,468	26,123	27,236	27,605	28,926	30,149	32,294	34,694	37,259
Fayette	5,443	4,311	4,487	4,712	4,678	4,959	5,247	5,342	5,912	6,225
Floyd	9,377	7,849	7,888	7,998	8,227	8,855	9,473	10,956	11,567	11,490
Fountain	3,430	2,453	2,475	2,494	2,902	3,001	3,414	3,615	3,931	4,036
Franklin	1,968	1,538	1,764	1,794	2,018	2,112	2,193	2,217	2,480	2,727
Fulton	3,354	2,688	2,877	2,999	3,082	3,373	3,555	3,882	4,100	4,213
Gibson	4,645	4,052	4,247	4,534	5,150	5,664	6,609	7,004	7,538	8,525
Grant	17,026	13,345	13,756	14,472	14,958	15,532	16,431	16,610	18,413	19,407
Greene	3,640	2,716	2,844	2,798	3,011	3,272	3,397	3,849	4,086	4,680
Hamilton	12,771	10,847	11,952	13,176	13,913	15,550	16,119	18,732	21,648	23,621
Hancock	7,195	4,938	5,536	5,823	6,036	6,363	6,847	6,813	8,132	8,853
Harrison	2,590	2,034	2,091	2,189	2,209	2,310	2,473	2,683	3,114	3,498
Hendricks	10,360	7,944	8,226	8,598	8,408	9,278	9,478	9,856	12,207	12,507
Henry	9,213	7,267	8,042	8,489	8,736	9,486	10,113	10,510	11,337	12,009
Howard	20,532	15,414	17,366	17,829	18,673	19,350	20,260	21,004	22,614	24,867
Huntington	6,775	4,552	4,735	4,929	5,134	5,552	5,659	5,936	6,801	7,337
Jackson	5,618	4,429	4,675	4,742	5,325	5,867	5,994	6,213	7,121	7,849
Janter	4,538	3,520	3,630	3,531	3,723	4,306	5,235	5,472	5,852	6,786
Jay	4,497	3,855	3,978	3,403	3,438	3,676	3,747	4,488	5,035	5,394
Jefferson	5,847	4,483	4,504	4,700	5,092	5,233	5,832	6,156	7,104	7,799
Jennings	2,430	1,868	2,063	2,159	2,321	2,363	2,499	*	3,538	*
Johnson	10,833	8,116	8,659	9,107	9,241	8,868	9,702	10,643	12,570	13,733
Knox	6,609	5,370	5,592	6,075	6,123	6,432	6,649	6,891	7,447	8,228
Kosciusko	10,076	7,633	7,870	8,019	8,047	8,752	10,433	11,042	12,341	13,550
LaGrange	4,132	3,264	3,420	3,712	3,929	4,223	4,705	5,176	5,703	5,985
Lake	184,155	146,639	155,608	165,467	172,181	180,178	194,299	212,741	221,401	229,637
LaPorte	26,533	21,731	22,584	24,374	25,638	27,042	28,262	28,881	31,905	33,802
Lawrence	5,003	3,685	4,065	4,311	4,241	4,588	4,870	5,187	6,164	7,117
Madison	26,892	21,471	22,237	23,599	23,908	25,555	26,663	25,061	31,629	31,570
Marion	215,215	175,150	184,177	192,853	203,339	208,969	219,995	235,194	247,702	265,884
Marshall	7,587	4,996	5,420	6,183	6,182	6,620	6,960	7,687	8,667	9,633
Martin	1,218	917	929	988	998	1,034	1,138	1,111	1,308	1,445

STATE OF INDIANA
 ASSESSED VALUE OF TAXABLE PROPERTY BY COUNTY
 LAST TEN CALENDAR YEARS
 Expressed in Thousands

County	1972 Payable 1973	1973 Payable 1974	1974 Payable 1975	1975 Payable 1976	1976 Payable 1977	1977 Payable 1978	1978 Payable 1979	1979 Payable 1980	1980 Payable 1981	1981 Payable 1982
Adams	\$ 69,609	\$ 71,953	\$ 76,923	\$ 81,156	\$ 84,291	\$ 91,337	\$ 97,531	\$ 139,436	\$ 144,240	\$ 147,022
Allen	705,703	741,922	791,421	840,144	855,582	900,958	960,962	1,295,910	1,363,966	1,399,281
Bartholomew	154,422	167,481	185,656	207,250	207,715	219,396	231,573	337,329	347,709	357,030
Benton	46,481	46,223	47,981	50,560	52,322	55,069	57,654	84,409	86,336	88,593
Blackford	29,569	30,123	32,181	34,235	35,560	37,505	38,950	55,857	59,129	60,595
Boone	72,639	75,969	81,746	85,820	89,919	95,840	103,012	165,682	175,718	180,698
Brown	17,794	18,816	19,564	21,264	22,375	23,318	24,984	45,230	47,564	49,679
Carroll	55,709	56,008	58,187	61,058	64,292	67,512	72,381	110,301	116,186	119,504
Cass	100,618	102,088	109,657	114,926	120,661	125,961	133,003	189,885	193,324	199,569
Clark	140,843	149,116	157,569	174,487	180,370	191,879	235,715	272,702	283,431	293,694
Clay	38,403	37,672	40,387	43,160	47,620	50,507	57,127	100,009	103,047	102,448
Clinton	75,793	77,544	82,350	84,465	88,268	93,878	99,435	148,228	153,515	162,402
Crawford	12,428	13,033	13,429	13,791	14,853	15,596	16,886	26,113	27,243	27,552
Daviess	37,165	37,765	40,785	42,872	44,649	47,841	50,914	92,263	97,538	102,556
Dearborn	84,937	87,219	90,564	94,192	98,367	101,457	106,739	141,935	153,587	162,863
Decatur	49,293	50,500	52,385	56,193	58,734	63,724	67,534	104,485	110,403	115,268
DeKalb	63,051	65,293	72,213	77,234	80,609	86,548	92,522	154,523	161,636	165,447
Delaware	229,804	236,743	248,896	260,443	267,494	278,533	292,419	418,027	420,454	434,171
Dubois	71,229	74,382	79,164	84,773	88,951	94,407	103,008	155,180	167,619	174,253
Elkhart	334,583	362,804	401,652	412,612	426,187	455,198	489,474	709,532	723,654	722,842
Fayette	60,033	61,060	67,573	71,552	71,198	71,789	75,251	107,426	115,057	122,681
Floyd	100,320	104,250	109,770	112,931	117,652	126,105	130,950	203,548	216,046	219,300
Fountain	41,118	41,466	43,285	45,100	46,527	47,933	50,162	84,645	87,050	89,796
Franklin	25,994	26,369	27,763	28,876	30,181	31,595	34,028	67,450	60,240	63,075
Fulton	50,291	51,772	55,210	57,875	60,487	63,025	67,759	101,440	105,987	109,339
Gibson	50,619	56,377	65,355	76,480	88,571	106,255	134,372	158,622	170,116	185,712
Grant	182,651	188,658	194,703	203,763	206,012	213,296	219,700	269,269	279,967	288,430
Greene	44,820	44,984	47,206	48,963	51,956	53,991	58,189	74,642	79,019	81,093
Hamilton	150,149	165,340	185,099	202,011	214,699	233,031	251,250	363,214	394,722	414,858
Hancock	77,187	82,067	87,958	93,100	97,077	102,061	109,260	163,237	172,771	177,266
Harrison	29,016	30,652	33,203	36,323	38,269	41,438	44,815	78,944	83,145	88,514
Hendricks	112,075	118,764	127,384	134,690	142,473	148,859	157,373	228,526	243,993	254,262
Henry	102,580	105,242	115,101	120,701	123,573	128,047	133,564	192,958	198,053	200,901
Howard	230,251	240,025	255,517	274,358	277,645	291,882	308,509	393,814	429,691	455,397
Huntington	75,879	77,325	83,147	87,364	91,018	97,079	102,767	136,660	142,257	150,923
Jackson	66,492	67,298	72,097	76,527	81,563	87,987	90,255	149,557	159,445	168,431
Jasper	56,094	58,648	64,770	69,966	74,691	78,383	107,319	163,847	183,214	190,186
Jay	52,744	53,888	57,348	59,572	61,032	62,717	66,817	102,618	104,566	107,458
Jefferson	72,724	73,519	72,854	75,002	79,507	83,835	88,609	132,158	166,105	198,530
Jennings	27,963	29,378	31,906	34,477	35,312	37,435	39,780	0	52,754	0
Johnson	107,133	112,599	124,455	137,667	147,944	157,560	167,274	292,410	316,622	330,456
Knox	74,201	75,263	79,304	84,375	85,701	91,312	98,183	136,816	145,604	149,329
Kosciusko	141,456	148,663	158,353	167,234	175,563	187,080	202,104	306,775	324,773	338,901
LaGrange	61,848	66,798	71,504	73,569	77,378	81,272	88,250	131,652	137,278	142,217
Lake	1,236,030	1,264,722	1,316,762	1,373,202	1,442,013	1,463,625	1,553,877	1,925,034	1,988,120	2,102,821
LaPorte	254,846	266,036	283,094	303,268	313,637	324,457	340,836	444,247	467,546	479,478
Lawrence	64,655	67,800	70,868	76,426	77,482	82,817	87,977	139,299	148,353	154,593
Madison	273,972	280,257	295,686	314,701	316,559	327,929	339,849	479,388	489,078	499,127
Marion	1,864,729	1,955,381	2,085,302	2,219,649	2,291,779	2,394,526	2,474,696	3,605,571	3,695,239	3,779,375
Marshall	97,639	101,155	109,311	113,995	117,917	125,255	134,954	186,967	195,883	201,339
Martin	15,817	15,839	17,126	18,900	19,407	20,283	21,489	32,026	32,221	33,613

STATE OF INDIANA
ASSESSED VALUE OF TAXABLE PROPERTY BY COUNTY
LAST TEN CALENDAR YEARS
Expressed in Thousands

County	1972 Payable 1973	1973 Payable 1974	1974 Payable 1975	1975 Payable 1976	1976 Payable 1977	1977 Payable 1978	1978 Payable 1979	1979 Payable 1980	1980 Payable 1981	1981 Payable 1982
Miami	66,516	68,068	71,530	75,123	78,798	82,828	88,099	123,292	126,243	129,805
Monroe	160,756	169,944	183,402	192,478	199,608	203,054	210,018	291,271	304,671	320,263
Montgomery	97,249	101,253	106,947	113,748	113,970	125,361	130,947	178,536	185,640	189,800
Morgan	75,363	78,721	83,717	87,987	90,769	94,857	100,309	164,531	173,614	176,213
Newton	39,689	40,974	42,804	45,144	47,563	50,475	55,148	83,032	85,763	88,764
Noble	69,801	71,428	76,266	82,262	84,606	89,155	93,926	137,310	142,692	148,459
Ohio	6,083	6,206	6,546	6,926	7,103	7,329	7,621	11,672	11,922	12,140
Orange	30,128	31,361	33,421	36,852	36,812	38,337	40,853	62,618	65,748	68,558
Owen	21,498	22,404	23,313	24,445	25,089	26,340	27,694	46,387	48,352	49,980
Parke	31,170	31,633	33,119	34,453	36,420	37,327	39,120	69,491	71,211	71,785
Perry	28,370	28,809	30,608	31,634	32,672	34,688	37,103	62,429	64,552	66,449
Pike	50,582	54,483	56,558	60,396	78,429	89,180	97,349	126,540	133,169	144,419
Porter	365,982	375,719	399,849	415,936	440,248	469,641	487,544	717,250	744,651	782,604
Posey	66,218	73,335	80,867	90,442	99,755	107,450	113,625	171,013	187,816	224,279
Pulaski	43,942	44,552	46,554	48,315	51,161	53,846	58,059	86,846	90,022	90,932
Putnam	59,821	61,165	64,358	66,527	68,522	70,701	76,096	106,715	112,173	118,892
Randolph	68,787	70,392	74,544	80,943	79,775	86,297	88,731	145,406	147,435	150,016
Ripley	41,205	42,482	46,221	48,719	50,557	53,032	56,430	90,076	93,652	97,146
Rush	55,024	55,867	57,926	59,974	62,350	64,599	68,136	96,740	100,466	103,748
St. Joseph	474,330	495,524	522,992	552,799	566,096	587,560	624,648	*	874,582	897,022
Scott	25,918	26,830	28,957	30,955	32,683	34,635	37,673	60,252	62,898	65,134
Shelby	86,531	88,491	94,529	101,124	105,039	109,361	116,735	178,470	190,115	192,911
Spencer	36,715	37,136	39,386	41,694	46,272	49,394	54,563	96,869	114,333	125,782
Starke	47,231	48,344	50,516	52,664	53,671	56,204	59,616	84,018	85,949	87,722
Steuken	61,083	64,100	68,310	73,959	76,199	79,495	81,796	131,083	137,617	142,187
Sullivan	51,776	53,272	54,033	55,181	58,628	61,247	64,433	91,556	126,983	135,973
Switzerland	15,905	15,981	16,482	16,428	16,496	17,232	17,767	26,900	27,507	27,573
Tippecanoe	263,539	272,967	288,431	303,268	318,861	332,311	359,184	532,174	556,044	575,502
Tipton	46,365	47,067	49,110	51,495	53,571	57,681	79,932	86,071	86,071	87,353
Union	14,215	14,491	15,479	16,153	17,058	18,243	19,504	32,166	33,706	34,665
Vanderburgh	331,506	336,478	353,665	377,289	388,069	410,685	432,821	*	657,863	690,724
Vermillion	60,518	64,116	67,134	69,074	76,654	85,217	90,236	*	*	*
Vigo	206,665	212,708	223,310	236,023	240,221	247,707	254,187	325,996	341,561	360,155
Wabash	83,628	84,986	88,696	93,827	95,157	100,370	106,786	145,154	151,628	156,945
Warren	30,091	30,029	31,363	33,356	34,630	36,561	38,993	59,918	61,794	63,752
Warrick	135,318	143,922	151,768	167,323	185,913	187,071	201,822	234,775	232,270	268,412
Washington	36,713	38,173	40,484	41,369	44,023	46,342	49,012	66,985	69,680	62,191
Wayne	177,837	182,850	192,744	198,389	201,513	210,339	220,930	289,627	308,087	315,971
Wells	67,968	68,203	73,311	77,029	78,876	82,644	86,880	115,255	119,819	123,308
White	77,856	80,461	85,247	88,975	92,896	97,758	103,457	152,409	156,189	164,980
Whitley	59,868	62,107	66,784	69,877	72,487	76,552	82,325	132,966	130,606	132,338
Totals	\$ 11,961,975	\$ 12,434,278	\$ 13,214,005	\$ 13,983,697	\$ 14,528,857	\$ 15,248,506	\$ 16,124,916	\$ 21,178,466	\$ 23,749,313	\$ 24,587,666

*Not Reported on time